GO TO AGENDA

BOARD OF DIRECTORS

REGULAR MEETING

June 25, 2026

FILED

6/17/2026 3:40:47 PM

STACEY KEMP
COUNTY CLERK
COLLIN COUNTY, TEXAS
BY : ZH DEPUTY

NOTICE OF REGULAR MEETING

BOARD OF DIRECTORS

of the

COLLIN CENTRAL APPRAISAL DISTRICT

CENTRAL APPRAISAL DISTRICT OFFICE
250 ELDORADO PARKWAY, DR. LEO FITZGERALD BOARD ROOM
MCKINNEY, TEXAS 75069

Notice is hereby given that on the 25th day of June 2026, at 6:00 p.m., the Board of Directors of the Collin Central Appraisal District will hold a meeting at the Central Appraisal District Office, 250 Eldorado Parkway, McKinney, Texas 75069. The Board Chairman will direct the meeting from the District's office, in the Dr. Leo Fitzgerald board room. Board members and the public may attend in person or connect via the telephone number and conference ID below. The chief appraiser and selected staff will attend in person, with other members of the District's staff connecting from their individual offices or from a remote location. Board members, staff and the public will have telephone access by dialing 1-833-304-4846, at which time they will be prompted to enter the Phone Conference ID: 131 549 288#. Telephonic access will be available at 6:00 p.m. until the meeting is adjourned by the Board Chairman. The subjects discussed are listed on the agenda which is attached to and made a part of this notice. The Board's agenda packet is available on the District's public website: https://collincad.org/bod. On this 17th day of June 2026, this notice was filed with the County Clerk of Collin County, Texas.

Marty Wright
Chief Appraiser
Phone: (469) 742-9200

AGENDA

BOARD OF DIRECTORS
REGULAR MEETING

CENTRAL APPRAISAL DISTRICT OFFICE
250 ELDORADO PARKWAY, DR. LEO FITZGERALD BOARD ROOM
MCKINNEY, TEXAS 75069

A. CALL TO ORDER

1. Announcement by presiding officer whether the meeting has been posted in the manner required by law.
2. Roll Call: Announcement by presiding officer whether a quorum is present.

Pg. 6
3. Conduct 2027 Budget Hearing.

Pg. 34
4. Adjourn 2027 Budget Hearing.

B. AUDIENCE

Receive public comments. Five minute limit per speaker, unless extended by Board vote.

C. WORK SESSION

Discuss Open Meetings Act

D. EXECUTIVE SESSION

Pg. 35
1. Consultation with attorney regarding pending or contemplated litigation, and/or a matter in which the duty of the attorneys to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State of Texas clearly conflicts with the [Texas Open Meetings Act]. Pursuant to Texas Open Meetings Act, Section 551.071. Discuss potential 2026 litigation to be filed by the District on Property IDs 1571748, 1615274, 1627494, 1650804, 1650813, 1708824, 1716655, 1963419, 1970815, 2018449, 2040610, 2057207, 2526594, 2731037, 2735309, 2735311, 2820606, 2856059, 2905902.
2. Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072.
3. Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074.

E. ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION

1. Action on items pertaining to litigation, if any.
2. Action on items pertaining to real property, if any.
3. Action on items pertaining to personnel, if any.

F. CONSENT AGENDA

The Consent Agenda will be acted upon in one motion and contains items which are routine and typically noncontroversial. Items may be removed from this agenda for individual discussion by a Board Member, the Chief Appraiser or any citizen.

Pg. 36 1. Approval of minutes from the May 21, 2026 special meeting.

Pg. 42 2. Review of May 2026 bills.

Pg. 45 3. Review of May 2026 financial reports.

Pg. 50 4. Review and sign checks for approved purchases requiring Board signature.

Pg. 51 5. Review report of May 2026 checks and electronic transfers greater than $25,000.

END OF CONSENT AGENDA

G. REGULAR AGENDA

Pg. 52 1. Receive recommendation and vote on approval of the 2027 budget from Public Hearing.

Pg. 58 2. Receive recommendation and vote on adopting the 2027 employer contribution rate to the Texas County District Retirement System (TCDRS).

Pg. 62 3. Receive recommendation and vote on granting a 2027 retiree COLA.

Pg. 65 4. Receive recommendation and vote on remitting budget funds to the Texas County District Retirement System (TCDRS) to offset future COLA costs and Unfunded Actuarial Liability (UAAL).

Pg. 67 5. Receive recommendation and vote on the designation of reserve funds, based on the year-end 2025 audit.

Pg. 72 6. Discuss and vote on Policy #101 changes.

Pg. 76 7. Presentation and vote on replacing District cubicles.

Pg. 96 8. Receive recommendation and vote on adopting a Resolution under 41.12 of the Property Tax Code, allowing the Appraisal Review Board to approve the Appraisal Records with 10% of protests not determined.

Pg. 99 9. Discuss and vote on requesting audit firm engagement letter.

Pg. 101 10. Presentation and vote on TrueRoll contract.

Pg. 105 11. Discuss and vote on changing the Board of Directors meeting time, tabled from May 2026 meeting.

Pg. 106 12. Discussion regarding a possible board of director attorney.

H. REPORTS

Pg. 107 1. Taxpayer Liaison Officer Report.

I. CHIEF APPRAISER'S REPORT

1. General Comments.

J. NEW BUSINESS

K. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING

L. ADJOURNMENT

1. Decision to Adjourn.

BACK TO AGENDA

A.3.
Conduct 2027 Budget Hearing.

June 25, 2026

BACK TO AGENDA

Collin Central Appraisal District

2027
PROPOSED BUDGET

Public Hearing

June 25, 2026

Collin Central Appraisal District

June 25, 2026

TO: Board of Director

FROM: Marty Wright, Chief Appraiser

RE: 2027 Proposed Budget

The following bullet points summarize key changes for the 2027 proposed budget. The attached budget will provide a line-item comparison of the 2027 proposed budget to the current budget.

- Five new full-time staff positions.
  - On the “Payroll” page you will see an increase from the 2026 budgeted count of 178 to a proposed 2027 budgeted count of 183.
  - For the 2026 budget, Appraisal Department started out with seventy-three staff members. One staff member from Support Services was moved to the Appraisal Department, leaving Support Services a total of twenty-two staff members. Also new full time appraisal staff will include one staff member for Business Personal Property, one appraisal staff member for the Commercial Department and two appraisal staff members for the Residential Department.
  - ARB Department will increase by one ARB staff member specializing in agent services.
  - All other departments will remain with the same staff count.
  - Total full-time staff was 178 for 2026 budget, and will increase to 183 for the 2027 proposed budget.

- I am recommending to the Board to approve salary and wage increases based on annual performance reviews only for the 2027 budget. In the last two budgets (2026 & 2025), all salary and wages were also reviewed annually based on performance reviews only.
  - In the 2027 Proposed Budget I am requesting performance adjustments from 0 to 3.0%, as appropriate.

- Group Insurance premium increase projections. (Attachment 1)
  - I am attaching the summary of our 2026 insurance cost, based on the negotiations in the Fall of 2025.
  - The medical portion of our insurance cost increased 6% and dental increased 10% from 2025 to 2026, all other costs remained the same as the previous year.
  - Our projected 2026 cost, based on 178 employees, is $3,228,096, net of insurance agent fees.
  - $3,228,096 times an estimated increase factor of 1.06 = $3,421,781 before our insurance agent contract fees. (Attachment 2)
  - The 2027 Proposed Budget for this line item is $3,472,000 rounded, which includes the insurance agent fees and insurance costs for five extra staff members.

- Employer Contribution to TCDRS.
  - For 2026 (Current Plan) the District is contributing 13.25% with a funded ratio of 100.9%. (Attachment 3)
  - The 2026 (Current Plan) required rate as calculated by TCDRS was 9.95%.
  - The Board has typically adopted a contribution rate 2% to 3% above the minimum rate to help stabilize our funded ratio.
  - Our 2027 required rate from TCDRS is 11.41%. (Attachment 4)
  - Our 2027 Plan Customizer indicates that by maintaining the 13.25% contribution rate with the additional employer contribution of $400,000 our funded ratio would decrease to 98.3% and that is due to a 50% of CPI (Consumer Price Index) COLA for retirees for 2027.

- The proposed 2027 budget includes an increase in anticipated litigation costs of $400,000, which brings the line item to $3,400,000 due to increased parcel count, increased protests and increased agent involvement.

- Appraisal Review Board Expense line item will increase by $200,000 due to added panel room for the 2026 tax year and increased supplemental, and regular protest hearings expected further into the year.

- Computer Software License & Subscription line item will increase by $100,000 due to year over year increase of subscription costs.

- The overall Proposed Budget increase is $886,200, which represents an increase of 2.60%. I am attributing 74.36% of the overall increase to parcel growth. Net of the increase attributed to new parcel growth, the calculated year-over-year increase is 0.67%.
  - These calculations are shown at the bottom of the 'Budget History' page of the Proposed Budget.

- I am proposing utilizing $6,500,000 from reserves to refund to our entities, in the form of a budget buy down, making the funded increase to our entities 1.37%.

- Budgeted Reserve Funds (below-the-line)
  - These funds are designated by the board based on the prior year-end audit report. The year-end 2025 audit was the first agenda item at the April 2026 meeting.
  - The Net Position (unrestricted funds) for the 2025 year-end audit is $38,055,620 found on page 5.
  - I am proposing leaving both the Litigation and Court Ordered Attorney Fees line item the same, due to already proposing an increase in litigation above the line of $400,000.
  - Regarding Technology, I am proposing an increase of $500,000 for a total of $2,000,000 due to a possible change in the District operating software in the near future.
  - For Future Election Services, I am proposing we add the remainder of the undesignated funds of $415,620 due to upcoming elections in the Fall of 2026. Estimates of cost range from $850,000 to $1,700,000, should a run off election be required.
  - All other line items are to remain the same.

DESIGNATED FUND DESCRIPTION	FUND AMT.
Building Capital	$15,240,000
Litigation	$1,700,000
Litigation (Court Ordered Attorney Fees)	$500,000
Technology (Hardware, Software & Cloud)	$2,000,000
Ongoing Operations & Disaster Recovery	$1,200,000
Insurance	$500,000
TCDRS Pension Liability, Cease of Operations	$2,000,000
Future Election Services	$2,415,620
2026 Budget Buy Down	$6,000,000
2027 Budget Buy Down	$6,500,000

- The largest below-the-line Reserves is in the Building Capital.
    - Having cash in reserve to offset the cost for future expansion of our current building by 40,000 SQFT is a favorable budget position to be in going forward.

Attachments

1. 2026 Group Insurance Analysis
2. Group Insurance 7 Year Average Summary
3. 2027 Budgeted Salary and Wage Detail
4. 2027 Estimated Entity Tax Levy
5. 2027 TCDRS Plan Assessment
6. 2027 TCDRS Plan Customizer
7. 2026 TCDRS Cease of Operations Retirement Liability

BACK TO AGENDA

2027
PROPOSED BUDGET - BUDGET HEARING
COLLIN CENTRAL APPRAISAL DISTRICT

CATEGORIES	2026 BUDGET	2027 BUDGET	$ CHANGE	2027 % CHG Compare 2026
- SALARIES (FULL-TIME)	$15,443,600	$15,858,500	$414,900	2.69%
- SALARIES (PART-TIME & SEASONAL TEMPS)	$600,000	$542,700	($57,300)	-9.55%
-FICA TAX	$234,700	$239,900	$5,200	2.22%
-WORKER'S COMPENSATION	$70,000	$70,000	$0	0.00%
-EMPLOYEE GROUP INSURANCE	$3,342,000	$3,472,000	$130,000	3.89%
-EMPLOYEE RETIREMENT	$2,144,300	$2,191,700	$47,400	2.21%
-RETIREMENT, UNFUNDED LIABILITY & RETIREE COLA FUNDING	$400,000	$400,000	$0	0.00%
-UNEMPLOYMENT COMPENSATION	$50,000	$50,000	$0	0.00%
-OVERTIME	$140,000	$140,000	$0	0.00%
-AUTO ALLOWANCE	$931,000	$931,000	$0	0.00%
-BUILDING LOAN AMORTIZATION	$0	$0	$0	N/A
-LEGAL (INCLUDING COURT ORDERED ATTORNEY FEES)	$3,000,000	$3,400,000	$400,000	13.33%
-ACCOUNTING & AUDIT	$40,000	$50,000	$10,000	25.00%
-GENERAL INSURANCE	$80,000	$80,000	$0	0.00%
-LEGAL NOTICES & ADVERTISING	$37,000	$50,000	$13,000	35.14%
-APPRAISAL REVIEW BOARD EXPENSES	$1,200,000	$1,400,000	$200,000	16.67%
-TELEPHONE, INTERNET & DATA CLOUD SERVICES	$250,000	$250,000	$0	0.00%
-UTILITIES	$181,900	$181,900	$0	0.00%
-EQUIPMENT MAINTENANCE	$52,000	$55,000	$3,000	5.77%
-POSTAGE	$520,000	$570,000	$50,000	9.62%
-SUPPLIES AND MATERIALS	$570,000	$500,000	($70,000)	-12.28%
-AERIAL PHOTOGRAPHY (PICTOMETRY)	$500,000	$400,000	($100,000)	-20.00%
-REGISTRATION AND DUES	$60,000	$50,000	($10,000)	-16.67%
-TRAVEL AND EDUCATION	$100,000	$100,000	$0	0.00%
-BOARD OF DIRECTORS MEETING	$9,000	$9,000	$0	0.00%
-PROFESSIONAL SERVICES	$500,000	$400,000	($100,000)	-20.00%
-CONTRACT SERVICES	$150,000	$125,000	($25,000)	-16.67%
-SECURITY	$165,000	$165,000	$0	0.00%
-COMPUTER SOFTWARE LICENSE & SUBSCRIPTION	$850,000	$950,000	$100,000	11.76%
-BOARD OF DIRECTORS PROFESSIONAL SERVICES	$200,000	$200,000	$0	0.00%
-COMPUTER SOFTWARE MAINTENANCE	$375,000	$375,000	$0	0.00%
-COMPUTER EQUIPMENT	$500,000	$500,000	$0	0.00%
-COMPUTER HARDWARE MAINTENANCE	$50,000	$50,000	$0	0.00%
-EQUIPMENT LEASE/RENT	$100,000	$100,000	$0	0.00%
-FURNITURE & EQUIPMENT	$95,000	$95,000	$0	0.00%
-BUILDING REPAIR/MODIFICATIONS	$500,000	$375,000	($125,000)	-25.00%
-BUILDING MAINTENANCE	$260,000	$260,000	$0	0.00%
-CONTINGENCY	$400,000	$400,000	$0	0.00%
TOTAL BUDGET	**$34,100,500**	**$34,986,700**	**$886,200**	**2.60%**
DESIGNATED RESERVE FUNDS FOR BUDGET BUY DOWN:	**($6,000,000)**	**($6,500,000)**		
GRAND TOTAL FUNDED	**$28,100,500**	**$28,486,700**	**$386,200**	**1.37%**

BUDGETED RESERVE FUNDS DESIGNATED FUND DESCRIPTION	FUND AMT.	2026 FUND AMT.	%	INC/DEC
Building Capital	$15,240,000	$15,240,000	0.0%	$0
Litigation	$1,700,000	$1,700,000	0.0%	$0
Litigation (Court Ordered Attorney Fees)	$500,000	$500,000	0.0%	$0
Technology (Hardware, Software & Cloud)	$2,000,000	$1,500,000	33.3%	$500,000
Ongoing Operations & Disaster Recovery	$1,200,000	$1,200,000	0.0%	$0
Insurance	$500,000	$500,000	0.0%	$0
TCDRS Pension Liability, Cease of Operations	$2,000,000	$2,000,000	0.0%	$0
Future Election Services	$2,415,620	$2,000,000	20.8%	$415,620
2026 Budget Buy Down	$6,000,000			
2027 Budget Buy Down	$6,500,000			
DESIGNATED FUNDS, INCLUDING FUNDS FOR BUDGET BUY DOWN & PENSION LIABILITY	**$38,055,620**			
UNDESIGNATED FUNDS	$0			
GRAND TOTAL RESERVE FUNDS, PENSION LIABILITY FUNDS & BUDGET BUY DOWN FUNDS	**$38,055,620**			
GRAND TOTAL RESERVE FUNDS AVAILABLE FOR EXPENDITURE, WITH BOARD APPROVAL	**$23,555,620**	**Net of TCDRS pension liability line items, 2026 budget buy down and 2027 budget buy down**		

BACK TO AGENDA

COLLIN CENTRAL APPRAISAL DISTRICT
BUDGET SUMMARY
2027

BUDGET EXPENDITURES	2026	2027
TOTAL SALARIES & WAGES	$16,183,600	$16,541,200
EMPLOYEE INSURANCE, RETIREMENT & BENEFITS	$6,241,000	$6,423,600
AUTO ALLOWANCES	$931,000	$931,000
PROFESSIONAL & CONTRACT SERVICES	$935,000	$820,000
OPERATIONAL SERVICES	$2,327,900	$2,210,900
DEBT SERVICE EXPENSE	$0	$0
MAINTENANCE EXPENSES	$1,237,000	$1,115,000
APPRAISAL REVIEW BOARD	$1,200,000	$1,400,000
LEGAL EXPENSES	$3,000,000	$3,400,000
CAPITAL OUTLAY	$1,645,000	$1,745,000
CONTINGENCY	$400,000	$400,000
TOTAL	**$34,100,500**	**$34,986,700**
DESIGNATED FUNDS FOR BUDGET BUY DOWN:	**($6,000,000)**	**($6,500,000)**
GRAND TOTAL	**$28,100,500**	**$28,486,700**

BACK TO AGENDA

COLLIN CENTRAL APPRAISAL DISTRICT
BUDGET FUNDS
2026 AND 2027

ACCOUNT	DESCRIPTION	2026	ACCOUNT TOTAL	2027	ACCOUNT TOTAL	DIFFERENCE
SALARIES						
5000	Full-time	$15,443,600		$15,858,500		$414,900
5020	Part-Time/Temp	$600,000		$542,700		($57,300)
5060	Overtime	$140,000		$140,000		$0
TOTAL SALARIES & WAGES			**$16,183,600**		**$16,541,200**	$357,600
AUTO ALLOWANCES						
5080	Auto Allowance	$931,000		$931,000		$0
TOTAL AUTO ALLOWANCE			**$931,000**		**$931,000**	$0
EMPLOYEE INSURANCE, RETIREMENT & BENEFITS						
5100	Worker's Compensation	$70,000		$70,000		$0
5110	Employee Group Insurance	$3,342,000		$3,472,000		$130,000
5130	FICA	$234,700		$239,900		$5,200
5140	Employee Retirement	$2,144,300		$2,191,700		$47,400
5145	Retirement, UAAL Buy Down & Retiree COLA Funding	$400,000		$400,000		$0
5150	Unemployment Tax	$50,000		$50,000		$0
TOTAL EMPLOYEE GROUP INSURANCE & BENEFITS			**$6,241,000**		**$6,423,600**	$182,600
PROFESSIONAL & CONTRACT SERVICES						
5200	Legal	$3,000,000		$3,400,000		$400,000
5220	Accounting & Audit	$40,000		$50,000		$10,000
5250	General Insurance	$80,000		$80,000		$0
5600	Contract Services	$150,000		$125,000		($25,000)
5620	Professional Services (Other)	$500,000		$400,000		($100,000)
5635	Security	$165,000		$165,000		$0
TOTAL PROFESSIONAL & CONTRACT SERVICES			$3,935,000		$4,220,000	$285,000
OPERATIONAL SERVICES						
5270	Legal Notices & Advertising	$37,000		$50,000		$13,000
5300	Appraisal Review Board	$1,200,000		$1,400,000		$200,000
5320	Telephone	$250,000		$250,000		$0
5340	Utilities	$181,900		$181,900		$0
5360	Equipment Rent	$100,000		$100,000		$0
5400	Postage	$520,000		$570,000		$50,000
5450	Aerial Photography (Pictometry)	$500,000		$400,000		($100,000)
5500	Supplies and Materials	$570,000		$500,000		($70,000)
5550	Registration & Dues	$60,000		$50,000		($10,000)
5560	Travel & Education	$100,000		$100,000		$0
5570	Board of Directors Meetings	$9,000		$9,000		$0
TOTAL OPERATIONAL SERVICES			$3,527,900		$3,610,900	$83,000
DEBT SERVICE EXPENSE						
5690	Building Debt Service	$0		$0		$0
TOTAL DEBT SERVICE EXPENSE			**$0**		**$0**	$0
MAINTENANCE EXPENSES						
5370	Equipment Maintenance	$52,000		$55,000		$3,000
5640	Building Maintenance	$260,000		$260,000		$0
5660	Building Repair/Modifications	$500,000		$375,000		($125,000)
5750	Computer Hardware Maintenance	$50,000		$50,000		$0
5780	Computer Software Maintenance	$375,000		$375,000		$0
TOTAL MAINTENANCE EXPENSES			**$1,237,000**		**$1,115,000**	($122,000)

BACK TO AGENDA

COLLIN CENTRAL APPRAISAL DISTRICT
BUDGET FUNDS
2026 AND 2027

ACCOUNT	DESCRIPTION	2026	ACCOUNT TOTAL	2027	ACCOUNT TOTAL	DIFFERENCE
CAPITAL OUTLAY						
5700	Computer Equipment	$500,000		$500,000		$0
5740	Furniture & Equipment	$95,000		$95,000		$0
5760	Software Development	$200,000		$200,000		$0
5770	Computer Software	$850,000		$950,000		$100,000
TOTAL CAPITAL OUTLAY			**$1,645,000**		**$1,745,000**	$100,000
CONTINGENCY						
7000	**CONTINGENCY**	$400,000		$400,000		$0
TOTAL CONTINGENCY			**$400,000**		**$400,000**	$0
TOTAL OPERATING BUDGET			**$34,100,500**		**$34,986,700**	
LESS: FUNDS FOR BUDGET BUY DOWN			**($6,000,000)**		**($6,500,000)**	
TOTAL ENTITY SUPPORT			**$28,100,500**		**$28,486,700**	

BUDGETED RESERVE FUNDS

DESIGNATED FUND DESCRIPTION	FUND AMT.	
Building Capital	$15,240,000	
Litigation	$1,700,000	
Litigation (Court Ordered Attorney Fees)	$500,000	
Technology (Hardware, Software & Cloud)	$2,000,000	
Ongoing Operations & Disaster Recovery	$1,200,000	
Insurance	$500,000	
TCDRS Pension Liability, Cease of Operations	$2,000,000	
Future Election Services	$2,415,620	
2026 Budget Buy Down	$6,000,000	
2027 Budget Buy Down	$6,500,000	
DESIGNATED FUNDS, INCLUDING FUNDS FOR BUDGET BUY DOWN & PENSION LIABILITY	**$38,055,620**	
UNDESIGNATED FUNDS	$0	
GRAND TOTAL RESERVE FUNDS, PENSION LIABILITY FUNDS & BUDGET BUY DOWN FUNDS	**$38,055,620**	Net of TCDRS pension liability line items, 2026 budget buy down and 2027 budget buy down

GRAND TOTAL RESERVE FUNDS AVAILABLE FOR EXPENDITURE, WITH BOARD APPROVAL	**$23,555,620**	
RESERVE FUNDS AVAILABLE, STATED AS % OF TOTAL BUDGET	**67.33%**	

BACK TO AGENDA

2027
BUDGET
COLLIN CENTRAL APPRAISAL DISTRICT

PAYROLL

POSITION OR DEPARTMENT:	2026 COUNT	2027 COUNT	2026 BUDGET	2027 CALC. BUDGET	2027 BUDGET
CHIEF APPRAISER	1	1	$236,000	$235,788	$235,800
ADMINISTRATION	16	16	$1,608,100	$1,774,950	$1,775,000
SUPPORT SERVICES	23	22	$1,568,000	$1,425,509	$1,425,700
APPRAISAL DEPARTMENT	73	78	$6,759,200	$6,938,688	$6,938,700
CUSTOMER SERVICE	27	27	$1,761,500	$1,823,388	$1,823,600
ARB, AGENT AND RESEARCH SERVICES	14	15	$1,196,000	$1,322,992	$1,323,200
INFORMATION SERVICES TECHNOLOGY	9	9	$1,094,100	$1,124,543	$1,124,500
MAPPING/GIS	15	15	$1,200,700	$1,192,026	$1,192,000
PROMOTIONS/REASSIGNMENTS			$10,000	$10,000	$10,000
LUMP SUM SALARY REVIEWS			$10,000	$10,000	$10,000
TOTAL FULL-TIME SALARIES & WAGES	**178**	**183**	**$15,443,600**	**$15,857,884**	**$15,858,500**
PART-TIME, SEASONAL TEMPS			$598,600	$542,793	$542,700
OVERTIME			$140,000	$140,000	$140,000
GRAND TOTAL SALARIES & WAGES			**$16,182,200**	**$16,540,677**	**$16,540,700**
FICA (MEDICARE ONLY)		1.45%	$234,700	$239,900	$239,900
DISTRICT'S RETIREMENT CONTRIBUTION	**2027**	**13.25%**	$2,144,300	$2,191,700	$2,191,700
	2026	13.25%			
GRAND TOTAL PAYROLL			**$18,561,200**	**$18,972,277**	**$18,972,300**

NOTES:

BUDGET INCLUDES SEASONAL TEMP EMPLOYEES FOR APPRAISAL REVIEW BOARD PROCESS, BUSINESS PERSONAL PROPERTY (BPP) RENDITION PROCESSING, AND CONTRACT TO HIRE STAFF.

TO AGENDA

COLLIN CENTRAL APPRAISAL DISTRICT

SIX YEAR BUDGET COMPARISON

	2027		2026		2025		2024		2023		2022
SALARIES FULL-TIME	$15,858,500	2.69%	$15,443,600	5.72%	$14,608,200	4.71%	$13,950,900	8.86%	$12,815,600	9.63%	$11,689,400
SALARIES PART-TIME	$542,700	-9.55%	$600,000		$600,000	0.23%	$598,600	81.12%	$330,500	97.20%	$167,600
FICA TAX	$239,900	2.22%	$234,700	9.26%	$214,800	0.85%	$213,000	10.71%	$192,400	11.15%	$173,100
WORKMANS COMPENSATION	$70,000	0.00%	$70,000		$70,000		$70,000		$70,000	16.67%	$60,000
EMPLOYEE GROUP INSURANCE	$3,472,000	3.89%	$3,342,000	12.22%	$2,978,000	3.51%	$2,877,000	-4.61%	$3,016,000	16.67%	$2,585,000
EMPLOYEE RETIREMENT	$2,191,700	2.21%	$2,144,300	5.48%	$2,032,900	4.44%	$1,946,400	10.73%	$1,757,800	7.09%	$1,641,400
RETIREMENT, UNFUNDED BUY DOWN	$400,000	0.00%	$400,000		$400,000		$400,000		$400,000		$400,000
UNEMPLOYMENT COMPENSATION	$50,000	0.00%	$50,000		$50,000		$50,000		$50,000	100.00%	$25,000
OVERTIME	$140,000	0.00%	$140,000		$140,000		$140,000	16.67%	$120,000	50.00%	$80,000
AUTO ALLOWANCE	$931,000	0.00%	$931,000	4.87%	$887,800	3.74%	$855,800	4.01%	$822,800	1.33%	$812,000
BUILDING LOAN AMORTIZATION	$0		$0		$0		$0		$0		$0
LEGAL	$3,400,000	13.33%	$3,000,000	20.00%	$2,500,000	13.64%	$2,200,000	4.76%	$2,100,000	10.53%	$1,900,000
ACCOUNTING AND AUDIT	$50,000	25.00%	$40,000	60.00%	$25,000	25.00%	$20,000	25.00%	$16,000		$16,000
GENERAL INSURANCE	$80,000	0.00%	$80,000		$80,000		$80,000	33.33%	$60,000	20.00%	$50,000
LEGAL NOTICES & ADVERTISING	$50,000	35.14%	$37,000		$37,000		$37,000		$37,000		$37,000
APPRAISAL REVIEW BOARD	$1,400,000	16.67%	$1,200,000	20.00%	$1,000,000	23.46%	$810,000		$810,000	24.62%	$650,000
TELEPHONE	$250,000	0.00%	$250,000	-16.67%	$300,000		$300,000	-14.29%	$350,000		$350,000
UTILITIES	$181,900	0.00%	$181,900	28.19%	$141,900		$141,900		$141,900	-11.81%	$160,900
EQUIPMENT MAINTENANCE	$55,000	5.77%	$52,000		$52,000		$52,000		$52,000	4.00%	$50,000
POSTAGE	$570,000	9.62%	$520,000		$520,000		$520,000		$520,000	4.00%	$500,000
SUPPLIES AND MATERIALS	$500,000	-12.28%	$570,000		$570,000		$570,000		$570,000	11.76%	$510,000
AERIAL PHOTOGRAPHY (PICTOMETRY)	$400,000	-20.00%	$500,000	12.36%	$445,000		$445,000		$445,000	3.49%	$430,000
REGISTRATION & DUES	$50,000	-16.67%	$60,000	33.33%	$45,000		$45,000		$45,000		$45,000
TRAVEL AND EDUCATION	$100,000	0.00%	$100,000	-20.00%	$125,000		$125,000	-28.57%	$175,000		$175,000
BOARD OF DIRECTORS	$9,000	0.00%	$9,000	20.00%	$7,500	7.14%	$7,000		$7,000		$7,000
PROFESSIONAL SERVICES	$400,000	-20.00%	$500,000		$500,000	100.00%	$250,000		$250,000		$250,000
CONTRACT SERVICES	$125,000	-16.67%	$150,000		$150,000		$150,000		$150,000	30.43%	$115,000
SECURITY	$165,000	0.00%	$165,000		$165,000		$165,000		$165,000		$165,000
COMPUTER SOFTWARE LICENSE & SUBSCRIPTION	$950,000	11.76%	$850,000	13.33%	$750,000	15.38%	$650,000		$650,000	8.33%	$600,000
BOARD OF DIRECTORS PROFESSIONAL SERVICES	$200,000	0.00%	$200,000		$0	-100.00%	$200,000		$200,000		$200,000
COMPUTER SOFTWARE MAINT.	$375,000	0.00%	$375,000	15.38%	$325,000		$325,000	550.00%	$50,000		$50,000
COMPUTER EQUIPMENT	$500,000	0.00%	$500,000	42.86%	$350,000		$350,000	7.69%	$325,000		$325,000
COMPUTER HARDWARE MAINT.	$50,000	0.00%	$50,000		$50,000		$50,000	-85.71%	$350,000	16.67%	$300,000
EQUIPMENT LEASE/RENT	$100,000	0.00%	$100,000	-13.04%	$115,000		$115,000	-39.47%	$190,000	18.75%	$160,000
FURNITURE & EQUIPMENT	$95,000	0.00%	$95,000		$95,000	26.67%	$75,000		$0		$0
BUILDING REPAIRS/MODIFICATIONS	$375,000	-25.00%	$500,000		$500,000		$500,000	25.00%	$400,000	25.00%	$320,000
BUILDING MAINTENANCE	$260,000	0.00%	$260,000		$260,000		$260,000	8.33%	$240,000	23.08%	$195,000
CONTINGENCY	$400,000	0.00%	$400,000	33.33%	$300,000	20.00%	$250,000	11.11%	$225,000	12.50%	$200,000
GRAND TOTAL	**$34,986,700**	**2.60%**	**$34,100,500**	**8.63%**	**$31,390,100**	**5.35%**	**$29,794,600**	**6.03%**	**$28,099,000**	**10.65%**	**$25,394,400**
BUY DOWN FROM DESIGNATED FUNDS	($6,500,000)	8.33%	($6,000,000)	62.16%	($3,700,000)		($3,700,000)	32.14%	($2,800,000)	64.71%	($1,700,000)
TOTAL FUNDED AFTER BUY DOWN	$28,486,700	1.37%	$28,100,500	1.48%	$27,690,100	6.11%	$26,094,600	3.14%	$25,299,000	6.77%	$23,694,400
PARCELS AT CERTIFICATION OF ROLL	492,000	1.95%	482,568	2.04%	472,905	4.73%	451,527	4.35%	432,722	3.92%	416,403
COST PER PARCEL	$71.11	0.63%	$70.66	6.46%	$66.38	0.59%	$65.99	1.62%	$64.94	6.48%	$60.99
COST PER PARCEL AFTER BUY DOWN	$57.90	-0.57%	$58.23	-0.55%	$58.55	1.32%	$57.79	-1.15%	$58.46	2.75%	$56.90

BACK TO AGENDA

SIX YEAR BUDGET COMPARISON

COMPARISONS PER PARCEL

	2027		2026		2025		2024		2023		2022
PROPOSED BUDGET COST PER PARCEL	$71.11	0.63%	$70.66	6.46%	$66.38	0.59%	$65.99	1.62%	$64.94	6.48%	$60.99
PROPOSED COST PER PARCEL AFTER BUY DOWN	$57.90	-0.57%	$58.23	-0.55%	$58.55	1.32%	$57.79	-1.15%	$58.46	2.75%	$56.90
6 YEAR AVG PER PARCEL	$66.68										
6 YR AVG PER PARCEL AFTER BUY DOWN	$57.97										
COST PER PARCEL % INCREASE, YEAR OVER YEAR	0.63%		6.46%		0.59%		1.62%		6.48%		
COST PER PARCEL % INCREASE, AFTER BUY DOWN	-0.57%		-0.55%		1.32%		-1.15%		2.75%		
INCREASE IN PARCEL COUNT	9,432		9,663		21,378		18,805		16,319		
% INCREASE IN PARCEL COUNT	1.95%		2.04%		4.73%		4.35%		3.92%		

SIX YEAR PARCEL COMPARISONS

2027 COMPARED TO 2022 COST PER PARCEL	**TOTAL**	**FUNDED**
INCREASE--->	$10.13	$1.00
AVERAGE ANNUAL INCREASE--->	3.16%	0.36%

THE EFFECT OF PARCEL GROWTH ON YEAR OVER YEAR BUDGET INCREASE

	2027	2026		
TOTAL BUDGET AMOUNT	**$34,986,700**	**$34,100,500**		
OVERALL BUDGET INCREASE, BEFORE BUY DOWN	$886,200			
OVERALL BUDGET PERCENT INCREASE	2.60%			
2027 INCREASE IN PARCELS	9,432		2026 Rate	2026 Factored Rate for New Props = 2025 x 1.2
2027 INCREASE IN PARCELS @ 2026 COST PER PARCEL x 1.2 (ROUNDED)	$659,000	(see note below)	$58.23	$69.88
PROJECTED RATE PER NEW PARCEL	$69.88			
% OF OVERALL INCREASE ATTRIBUTED TO PARCEL GROWTH	74.36%			
OVERALL BUDGET INCREASE LESS INCREASE DUE TO PARCEL GROWTH	$227,200			
% OF OVERALL BUDGET INCREASE NOT RELATED DIRECTLY TO PARCEL GROWTH	25.64%			
CALCULATED BUDGET INCREASE/DECREASE IF PARCEL COUNT REMAINED THE SAME YEAR-OVER-YEAR	**0.67%**			

Note: To recognize the initial cost associated with adding new properties to the appraisal roll, a factor is being applied to the prior year cost per parcel, when calculating the effects of growth on the total budget. This calculation acknowledges the additional expense for adding new property records and processing first time exemptions, ag-filings, rendition filings, ARB hearings, one to several field inspections, and general operating costs.

ATTACHMENT 1

COLLIN CENTRAL APPRAISAL DISTRICT
2026 GROUP INSURANCE SUMMARY CALCULATIONS

2025 CALCULATED INSURANCE COST:			2026 PROJECTED COST AT RENEWAL:			2026 PROJECTED COST, AS NEGOTIATED:		
ITEM	MONTHLY	ANNUAL	RENEW FACTOR	PROJ. MONTHLY	PROJ. ANNUAL	RENEW FACTOR	PROJ. MONTHLY	PROJ. ANNUAL
Medical (BCBS)	$924.05	$11,088.60	21.00%	$1,118.10	$13,417.21	6.00%	$979.49	$11,753.92
Dental (BCBS)	$50.86	$610.32	15.00%	$58.49	$701.87	10.00%	$55.95	$671.35
Vision (SUPERIOR)	$7.82	$93.84	0.00%	$7.82	$93.84	0.00%	$7.82	$93.84
Long-term care (Unum)*	$11.37	$136.44	0.00%	$11.37	$136.44	0.00%	$11.37	$136.44
First Stop Health, Telemedicine	$7.45	$89.40	0.00%	$7.45	$89.40	0.00%	$7.45	$89.40
*Life / Disability (BCBS)	$72.59	$871.10	0.00%	$72.59	$871.10	0.00%	$72.59	$871.10
IDShield	$9.95	$119.40	0.00%	$9.95	$119.40	0.00%	$9.95	$119.40
Subtotal	$1,084.09	$13,009.10		$1,285.77	$15,429.26		$1,144.62	$13,735.45
HSA/Medical Reimbursements	$358.33	$4,300		$366.66	$4,400		$366.66	$4,400
Grand Total (Per Employee)	$1,442.42	$17,309.06		$1,652.43	$19,829.18		$1,511.28	$18,135.37
Number of Employees Budgeted	171	171		178	178		178	178
Projected Grand Total Cost	$246,654.17	$2,959,850.00		$294,132.81	$3,529,593.74		$269,008.02	$3,228,096.27
Line-Item Budget		$2,978,000.00			$3,342,000.00			$3,342,000.00
Projected Line-Item Balance Y.E.		$18,150.00	Projected Line-Item Balance Y.E.		-$187,593.74	Projected Line-Item Balance Y.E.		$113,903.73
Annual Budget Per Employee		$17,415.20	Annual Budget Per Employee		$18,775.28	Annual Budget Per Employee		$18,775.28

Color Codes: Yellow = Current 2025 Projected Cost. Gray = 2026 Initial Renewal Rates. Green = Negotiated Rates Being Recommended for 2026.

**** The Texas Department of Insurance has approved the Unum request for a rate adjustment for employee purchased plans with inflation adjustments to benefits to be paid. The plan premium was changed on all clients that selected the inflation adjusted benefits at their initial enrollment. The employee can choose to avoid their premium increase by waiving the inflation adjustment to their benefit. The District's cost per employee will not change, since it is a fixed benefit, without inflation adjustment. Our initial coverage began in 2009 and our premiums have not changed since our initial enrollment.***

BACK TO AGENDA

ATTACHMENT 2

COLLIN CENTRAL APPRAISAL DISTRICT

GROUP INSURANCE SEVEN YEAR AVERAGE INCREASE/DECREASE

	2026 GROUP INSURANCE COST	2025 GROUP INSURANCE COST	2024 GROUP INSURANCE COST	2023 GROUP INSURANCE COST	2022 GROUP INSURANCE COST	2021 GROUP INSURANCE COST	2020 GROUP INSURANCE COST	7 YR AVG
	RENEW FACTOR	RENEW FACTOR	RENEW FACTOR	RENEW FACTOR	RENEW FACTOR	RENEW FACTOR	RENEW FACTOR	
Medical (BCBS)	6.00%	9.95%	3.00%	-7.00%	34.00%	-10.00%	6.56%	6.07%
Dental (BCBS)	10.00%	10.00%	0.00%	5.00%	5.00%	5.00%	23.17%	8.31%
Vision (SUPERIOR)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Long-term care (Unum)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
First Stop Health, Teledoc	0.00%	0.00%	0.00%	12.20%	0.00%	-3.53%	0.00%	1.23%
*Life / Disability (BCBS)	0.00%	0.00%	0.00%	0.00%	15.00%	9.80%	0.00%	3.54%
IDShield	0.00%	0.00%	0.00%	0.00%	0.00%	Start July 2021	N/A	0.00%

BACK TO AGENDA

ATTACHMENT 3

2027

BUDGETED SALARY AND WAGE DETAIL

PERSONNEL	2027 BUDGET	HEALTH BENEFITS	AUTO ALLOWANCE	MEDICARE
CHIEF APPRAISER	$235,800	$18,973	$10,800	$3,419
HR & PAYROLL DIRECTOR	$141,300	$18,973		$2,049
LITIGATION ASSISTANT	$69,600	$18,973		$1,009
ADMINISTRATIVE ASSISTANT	$97,200	$18,973		$1,409
HR & BENEFITS MANAGER	$124,000	$18,973		$1,798
ASSISTANT CHIEF APPRAISER	$206,400	$18,973	$10,800	$2,993
DIRECTOR OF LITIGATION	$117,400	$18,973		$1,702
DIRECTOR OF EXEMPTIONS & COMPLIANCE	$121,200	$18,973		$1,757
LITIGATION SPECIALIST	$85,500	$18,973		$1,240
LITIGATION ASSISTANT	$67,600	$18,973		$980
LITIGATION SUPPORT	$75,500	$18,973		$1,095
EXEMPTIONS AND COMPLIANCE SUPPORT	$75,500	$18,973		$1,095
DIRECTOR OF FINANCE	$140,700	$18,973		$2,040
DIRECTOR OF BUILDING OPERATIONS	$111,500	$18,973	$10,800	$1,617
TAXPAYER FACILITATOR	$57,200	$18,973		$829
FACILITIES MAINTENANCE TECHNICIAN	$68,000	$18,973		$986
ADMIN SUPPORT STAFF	$78,200	$18,973		$1,134
CS DIRECTOR	$116,100	$18,973		$1,683
CS MANAGER	$92,400	$18,973		$1,340
CS ASSIST MANAGER	$73,300	$18,973		$1,063
CS SENIOR	$67,700	$18,973		$982
CS SENIOR	$67,600	$18,973		$980
CS SENIOR	$68,400	$18,973		$992
CS SENIOR	$70,400	$18,973		$1,021
CS SUPPORT	$54,200	$18,973		$786
CS SUPPORT	$54,100	$18,973		$784
CS SUPPORT	$54,200	$18,973		$786
CS SUPPORT	$55,100	$18,973		$799
CS SUPPORT	$58,000	$18,973		$841
CS SUPPORT	$54,700	$18,973		$793
CS SUPPORT	$59,900	$18,973		$869
CS SUPPORT	$57,900	$18,973		$840
CS SUPPORT	$58,000	$18,973		$841
CS SUPPORT	$55,900	$18,973		$811
CS SUPPORT	$67,900	$18,973		$985
CS SUPPORT	$60,100	$18,973		$871
CS SUPPORT	$54,700	$18,973		$793
CS SUPPORT	$54,800	$18,973		$795
CS SUPPORT	$54,200	$18,973		$786
CS SUPPORT	$57,400	$18,973		$832
CS SUPPORT	$54,800	$18,973		$795
CS SUPPORT	$60,000	$18,973		$870
CS SUPPORT	$54,200	$18,973		$786
CS SUPPORT	$69,400	$18,973		$1,006
APPRAISAL SUPPORT SERVICES STAFF	$50,000	$18,973		$725
APPRAISAL SUPPORT SERVICES STAFF	$50,000	$18,973		$725
APPRAISAL SUPPORT SERVICES STAFF	$50,000	$18,973		$725
APPRAISAL SUPPORT SERVICES STAFF	$54,200	$18,973		$786
APPRAISAL SUPPORT SERVICES STAFF	$63,500	$18,973		$921
APPRAISAL SUPPORT SERVICES STAFF	$54,600	$18,973		$792
APPRAISAL SUPPORT SERVICES STAFF	$49,900	$18,973		$724
APPRAISAL SUPPORT SERVICES STAFF	$54,100	$18,973		$784
APPRAISAL SUPPORT SERVICES STAFF	$58,700	$18,973		$851
APPRAISAL SUPPORT SERVICES STAFF	$54,500	$18,973		$790
APPRAISAL SUPPORT SERVICES STAFF	$68,000	$18,973		$986
APPRAISAL SUPPORT SERVICES STAFF	$50,900	$18,973		$738
APPRAISAL SUPPORT SERVICES STAFF	$53,400	$18,973		$774
APPRAISAL SUPPORT SERVICES STAFF	$53,800	$18,973		$780
APPRAISAL SUPPORT SERVICES STAFF	$51,000	$18,973		$740
APPRAISAL SUPPORT SERVICES STAFF	$59,600	$18,973		$864
BPP COORDINATOR	$72,300	$18,973		$1,048
DIRECTOR OF SUPPORT SERVICES	$114,400	$18,973		$1,659
COMMERCIAL COORDINATOR	$69,200	$18,973		$1,003
APPRAISAL PROTEST/LAND COORDINATOR	$62,300	$18,973		$903
MANUFACTURED HOUSING COORDINATOR	$62,700	$18,973		$909
APPRAISAL SUPPORT MANAGER	$87,900	$18,973		$1,275

BACK TO AGENDA

2027

BUDGETED SALARY AND WAGE DETAIL

ARB & AGENT SUPPORT SPECIALIST (NEW FOR 2027)	$52,500	$18,973		$761
ARB & AGENTS DIRECTOR	$132,600	$18,973		$1,923
ARB & AGENTS MANAGER	$99,200	$18,973		$1,438
ARB & AGENT SERVICES STAFF	$61,300	$18,973		$889
ARB & AGENT SERVICES STAFF	$57,500	$18,973		$834
ARBITRATION COORDINATOR	$70,100	$18,973		$1,016
ARB & AGENT SERVICES STAFF	$55,300	$18,973		$802
AGENT COORDINATOR	$74,400	$18,973		$1,079
DEPUTY CHIEF - ARB, AGENTS & RESEARCH, CS	$195,800	$18,973	$10,800	$2,839
RESEARCH DIRECTOR	$142,100	$18,973		$2,060
RESEARCH SERVICES STAFF	$59,300	$18,973		$860
RESEARCH SERVICES STAFF	$53,600	$18,973		$777
RESEARCH SERVICES STAFF	$52,100	$18,973		$755
RESEARCH SERVICES COORDINATOR	$70,300	$18,973		$1,019
RESEARCH SERVICES STAFF	$71,900	$18,973		$1,043
APPRAISER, BPP (New 2027)	$59,900	$18,973	$10,800	$869
APPRAISER, BPP SENIOR	$86,400	$18,973	$10,800	$1,253
LEASING COORDINATOR	$59,900	$18,973	$10,800	$869
APPRAISER, BPP SENIOR	$87,100	$18,973	$10,800	$1,263
APPRAISER, BPP	$86,600	$18,973	$10,800	$1,256
APPRAISER, BPP	$95,600	$18,973	$10,800	$1,386
APPRAISER, BPP - DIRECTOR	$140,800	$18,973	$10,800	$2,042
APPRAISER, BPP	$62,000	$18,973	$10,800	$899
APPRAISER, BPP	$88,500	$18,973	$10,800	$1,283
APPRAISER, BPP	$84,900	$18,973	$10,800	$1,231
APPRAISER, COMM	$88,300	$18,973	$10,800	$1,280
APPRAISER, COMM SENIOR	$108,500	$18,973	$10,800	$1,573
APPRAISER, COMM	$70,300	$18,973	$10,800	$1,019
APPRAISER, COMM	$71,600	$18,973	$10,800	$1,038
APPRAISER, COMM	$75,700	$18,973	$10,800	$1,098
APPRAISER, DEPUTY CHIEF OF APPRAISAL OPERATIONS	$192,500	$18,973	$10,800	$2,791
APPRAISER, COMM (New 2027)	$70,300	$18,973	$10,800	$1,019
APPRAISER, COMM	$73,000	$18,973	$10,800	$1,059
APPRAISER, COMM	$107,700	$18,973	$10,800	$1,562
APPRAISER, COMM	$83,300	$18,973	$10,800	$1,208
APPRAISER, COMM	$86,200	$18,973	$10,800	$1,250
APPRAISER, COMM	$76,100	$18,973	$10,800	$1,103
APPRAISER, COMM - MANAGER	$123,000	$18,973	$10,800	$1,784
APPRAISER, COMM - DIRECTOR	$151,000	$18,973	$10,800	$2,190
APPRAISER, COMM	$92,600	$18,973	$10,800	$1,343
APPRAISER, COMM	$86,300	$18,973	$10,800	$1,251
APPRAISER, COMM	$89,100	$18,973	$10,800	$1,292
APPRAISER, LAND	$101,500	$18,973	$10,800	$1,472
APPRAISER, LAND	$60,700	$18,973	$10,800	$880
APPRAISER, LAND - SENIOR	$83,100	$18,973	$10,800	$1,205
APPRAISER, LAND	$69,600	$18,973	$10,800	$1,009
APPRAISER, LAND	$68,500	$18,973	$10,800	$993
APPRAISER, LAND	$64,400	$18,973	$10,800	$934
APPRAISER, LAND - DIRECTOR	$136,600	$18,973	$10,800	$1,981
APPRAISER, RES	$65,500	$18,973	$10,800	$950
APPRAISER, RES (NEW FOR 2027)	$65,500	$18,973	$10,800	$950
APPRAISER, RES (NEW FOR 2027)	$65,500	$18,973	$10,800	$950
APPRAISAL MODELING & RESEARCH	$112,400	$18,973	$10,800	$1,630
APPRAISER, RES	$83,100	$18,973	$10,800	$1,205
APPRAISER, RES	$68,300	$18,973	$10,800	$990
APPRAISER, RES	$66,500	$18,973	$10,800	$964
APPRAISER, RES	$63,400	$18,973	$10,800	$919
APPRAISER, RES MANAGER	$122,300	$18,973	$10,800	$1,773
APPRAISER, RES	$77,600	$18,973	$10,800	$1,125
APPRAISER, RES SENIOR	$95,000	$18,973	$10,800	$1,378
APPRAISER, RES SENIOR	$95,000	$18,973	$10,800	$1,378
APPRAISER, RES	$66,400	$18,973	$10,800	$963
APPRAISER, RES	$63,300	$18,973	$10,800	$918
APPRAISER, RES SENIOR	$87,900	$18,973	$10,800	$1,275
APPRAISER, RES SENIOR	$78,600	$18,973	$10,800	$1,140
APPRAISER, RES DIRECTOR	$152,500	$18,973	$10,800	$2,211

BACK TO AGENDA

2027

BUDGETED SALARY AND WAGE DETAIL

APPRAISER, RES	$78,300	$18,973	$10,800	$1,135
APPRAISER, RES SENIOR TRAINER	$102,900	$18,973	$10,800	$1,492
APPRAISER, RES	$76,400	$18,973	$10,800	$1,108
APPRAISER, RES	$74,300	$18,973	$10,800	$1,077
APPRAISER, RES	$77,800	$18,973	$10,800	$1,128
APPRAISER, RES	$63,700	$18,973	$10,800	$924
APPRAISER, RES	$63,700	$18,973	$10,800	$924
APPRAISER, RES	$81,000	$18,973	$10,800	$1,175
APPRAISER, RES	$75,000	$18,973	$10,800	$1,088
APPRAISER, RES SENIOR	$95,200	$18,973	$10,800	$1,380
APPRAISER, RES	$69,100	$18,973	$10,800	$1,002
DATA COLLECTOR/APPRAISER SENIOR	$101,800	$18,973	$10,800	$1,476
APPRAISER, RES	$74,900	$18,973	$10,800	$1,086
APPRAISER, RES	$73,700	$18,973	$10,800	$1,069
APPRAISER, RES	$73,400	$18,973	$10,800	$1,064
APPRAISER, RES	$66,400	$18,973	$10,800	$963
APPRAISER, RES	$73,600	$18,973	$10,800	$1,067
APPRAISER, RES SENIOR & ARBITRATION	$103,100	$18,973	$10,800	$1,495
APPRAISER, RES	$69,700	$18,973	$10,800	$1,011
APPRAISER, RES	$66,900	$18,973	$10,800	$970
APPRAISER, RES	$63,300	$18,973	$10,800	$918
APPRAISER, RES	$67,600	$18,973	$10,800	$980
DATA COLLECTOR	$65,900	$18,973	$13,200	$956
DATA COLLECTOR	$52,900	$18,973	$13,200	$767
DATA COLLECTOR	$66,100	$18,973	$13,200	$958
DATA COLLECTOR	$54,300	$18,973	$13,200	$787
DATA COLLECTOR	$74,300	$18,973	$13,200	$1,077
DEPUTY CHIEF APPRIASER - TECHNOLGY	$199,000	$18,973	$10,800	$2,886
IT DIRECTOR	$155,400	$18,973		$2,253
TECHNICAL SYS SPECIALIST	$114,100	$18,973		$1,654
IS DIRECTOR	$155,400	$18,973		$2,253
DATA ANALYST	$78,700	$18,973		$1,141
SENIOR IS SPECIALIST	$102,000	$18,973		$1,479
SYSTEMS DEVELOPER	$108,400	$18,973		$1,572
TECHNICAL SYS SPECIALIST 1	$68,400	$18,973		$992
TECHNICAL SYS SPECIALIST 1	$82,600	$18,973		$1,198
PROPERTY SUPPORT ASSOCIATE	$61,700	$18,973		$895
SITUS SUPPORT ASSOCIATE	$63,100	$18,973		$915
PROPERTY SUPPORT ASSOCIATE	$58,000	$18,973		$841
MAPPING/GIS MANAGER	$104,200	$18,973		$1,511
MAPPING TECH SUPPORT	$73,000	$18,973		$1,059
PROPERTY SUPPORT ASSOCIATE	$62,400	$18,973		$905
PROPERTY SUPPORT ASSOCIATE	$78,500	$18,973		$1,138
GIS ANALYST	$51,800	$18,973		$751
PROPERTY SUPPORT COORDINATOR	$91,400	$18,973		$1,325
GIS ADMINISTRATOR	$72,600	$18,973		$1,053
GIS SENIOR	$96,000	$18,973		$1,392
MAPPING DIRECTOR	$119,000	$18,973		$1,726
MAPPING TECH SUPPORT	$61,400	$18,973		$890
GIS ANALYST	$81,700	$18,973		$1,185
PROPERTY SUPPORT ASSOCIATE	$51,900	$18,973		$753
Sub Total Full-Time Salary & Wages	$14,877,400			
Full-Time Sick Leave Buyback	$210,000			
Full-Time Longevity	$118,300			
General Review Pool	$446,300			
Full-Time Promotions & Reassignments	$10,000			
Education, License, Certificates	$186,500			
Full-Time Lump Sum Reviews	$10,000			
Full-Time Grand Total Salary & Wages	$15,858,500			

COLLIN CENTRAL APPRAISAL DISTRICT
2027

ESTIMATED PERCENT OF BUDGET (BASED ON 2026 CERTIFIED ESTIMATE OF VALUE AND 2025 ACTUAL TAX RATE)

See Note Below

TAXING ENTITIES	% OF 2026 BUDGET	EST % OF 2027 BUDGET	2026 AMOUNT PAID	2027 EST. AMOUNT DUE
ALLEN CITY	2.24536%	2.05636%	$630,958	**$585,790**
ALLEN ISD	5.86921%	5.78048%	$1,649,277	**$1,646,667**
ANNA CITY	0.54069%	0.49930%	$151,937	**$142,235**
ANNA ISD	1.20464%	1.15492%	$338,509	**$329,000**
BLAND ISD	0.00103%	0.00677%	$289	**$1,929**
BAINDRIDGE MUD WBM	0.00000%	0.00305%	$0	**$870**
BLUE MEADOW MUD #1	0.00000%	0.00000%	$0	**$0**
BLUE MEADOW MUD #2	0.00000%	0.00000%	$0	**$0**
BLUE MEADOW MUD #3	0.00398%	0.00920%	$1,120	**$2,621**
BLUE RIDGE CITY	0.01272%	0.01033%	$3,573	**$2,942**
BLUE RIDGE ISD	0.15576%	0.15121%	$43,768	**$43,074**
CARROLLTON CITY	0.02208%	0.01864%	$6,206	**$5,309**
CELINA CITY	1.20330%	1.23234%	$338,132	**$351,052**
CELINA ISD	1.69735%	1.70856%	$476,963	**$486,713**
CELINA MMD #2	0.00731%	0.01906%	$2,054	**$5,429**
CHAMBERS GROVE MUD #1	0.00442%	0.01629%	$1,242	**$4,640**
COLLIN COLLEGE DISTRICT	4.55516%	4.60027%	$1,280,023	**$1,310,464**
COLLIN COUNTY	9.13640%	9.51490%	$2,567,374	**$2,710,481**
COLLIN COUNTY ESD #1	0.00000%	0.32968%	$0	**$93,914**
COLLIN COUNTY MUD #1	0.41579%	0.37677%	$116,839	**$107,330**
COLLIN COUNTY MUD #2	0.22697%	0.21273%	$63,779	**$60,601**
COLLIN COUNTY MUD #4	0.04859%	0.05637%	$13,654	**$16,059**
COLLIN COUNTY MUD #5	0.01327%	0.01853%	$3,729	**$5,280**
COLLIN COUNTY MUD #6	0.00231%	0.01144%	$649	**$3,259**
COLLIN COUNTY MUD #10	0.00954%	0.02520%	$2,680	**$7,179**
COLLIN COUNTY MUD #12	0.00003%	0.00000%	$9	**$0**
COLLIN COUNTY MUD CR412	0.02781%	0.02617%	$7,814	**$7,454**
COLLIN COUNTY WCID#3	0.23895%	0.21103%	$67,145	**$60,117**

NOTE: THE 2027 AMOUNT DUE AND CALCULATED PERCENTAGE SHARE FOR EACH TAXING ENTITY WILL BE BASED ON THE 2026 CERTIFIED TAXABLE VALUE AND 2025 ACTUAL TAX RATE. THE BUDGET IS ALLOCATED BASED ON LEVY GENERATED BY AN INDIVIDUAL ENTITY COMPARED TO THE SUM OF LEVY GENERATED BY ALL ENTITIES. **AT THE TIME OF THE BUDGET HEARING, TO PROVIDE A PROJECTED SHARE FOR EACH ENTITY, WE ARE UTILIZING THE CERTIFIED ESTIMATE OF TAXABLE VALUE PROVIDED ON APRIL 24, 2026 AND THE 2025 ACTUAL TAX RATE.**

COLLIN CENTRAL APPRAISAL DISTRICT
2027

ESTIMATED PERCENT OF BUDGET (BASED ON 2026 CERTIFIED ESTIMATE OF VALUE AND 2025 ACTUAL TAX RATE)
See Note Below

TAXING ENTITIES	% OF 2026 BUDGET	EST % OF 2027 BUDGET	2026 AMOUNT PAID	2027 EST. AMOUNT DUE
COMMUNITY ISD	0.86435%	0.88874%	$242,887	**$253,173**
DALLAS CITY	1.32340%	1.18035%	$371,882	**$336,243**
DOUBLE R MUD # 2A	0.00000%	0.00000%	$0	**$0**
EAST COLLIN COUNTY MUD#1	0.00000%	0.00524%	$0	**$1,493**
EAST FORK #1A	0.01747%	0.01917%	$4,908	**$5,460**
ELEVON MUD #1A	0.04762%	0.04825%	$13,382	**$13,744**
FAIRVIEW CITY	0.26418%	0.24790%	$74,237	**$70,618**
FARMERSVILLE CITY	0.08818%	0.09231%	$24,779	**$26,295**
FARMERSVILLE ISD	0.39896%	0.39051%	$112,109	**$111,244**
FRISCO CITY	3.41698%	3.30949%	$960,188	**$942,765**
FRISCO ISD	11.46029%	10.98843%	$3,220,397	**$3,130,241**
GARLAND CITY	0.00681%	0.00591%	$1,913	**$1,685**
GOLDEN RANCH MUD #1	0.00000%	0.00000%	$0	**$0**
GOLDEN RANCH MUD #2	0.00000%	0.00000%	$0	**$0**
JOSEPHINE CITY	0.03731%	0.04062%	$10,483	**$11,573**
LAKEHAVEN MUD	0.06469%	0.07633%	$18,178	**$21,744**
LAVON CITY	0.14343%	0.16484%	$40,304	**$46,957**
LC MUD #1	0.00654%	0.00902%	$1,837	**$2,569**
LEONARD ISD	0.00930%	0.00915%	$2,614	**$2,606**
LOVEJOY ISD	1.24357%	1.41718%	$349,449	**$403,708**
LOWRY CROSSING CITY	0.01610%	0.01888%	$4,525	**$5,379**
LUCAS CITY	0.15590%	0.17595%	$43,809	**$50,122**
MAGNOLIA POINTE MUD#1	0.10779%	0.09862%	$30,290	**$28,095**
MCKINNEY CITY	4.32912%	3.95997%	$1,216,504	**$1,128,063**
MCKINNEY ISD	7.44099%	7.59985%	$2,090,955	**$2,164,947**
MCKINNEY HILL PARK MUD #1	0.00000%	0.00000%	$0	**$0**
MCKINNEY MUD#1	0.24024%	0.20488%	$67,509	**$58,364**
MCKINNEY MUD#2	0.15044%	0.14921%	$42,275	**$42,505**

NOTE: THE 2027 AMOUNT DUE AND CALCULATED PERCENTAGE SHARE FOR EACH TAXING ENTITY WILL BE BASED ON THE 2026 CERTIFIED TAXABLE VALUE AND 2025 ACTUAL TAX RATE. THE BUDGET IS ALLOCATED BASED ON LEVY GENERATED BY AN INDIVIDUAL ENTITY COMPARED TO THE SUM OF LEVY GENERATED BY ALL ENTITIES. **AT THE TIME OF THE BUDGET HEARING, TO PROVIDE A PROJECTED SHARE FOR EACH ENTITY, WE ARE UTILIZING THE CERTIFIED ESTIMATE OF TAXABLE VALUE PROVIDED ON APRIL 24, 2026 AND THE 2025 ACTUAL TAX RATE.**

COLLIN CENTRAL APPRAISAL DISTRICT
2027

ESTIMATED PERCENT OF BUDGET (BASED ON 2026 CERTIFIED ESTIMATE OF VALUE AND 2025 ACTUAL TAX RATE)

See Note Below

TAXING ENTITIES	% OF 2026 BUDGET	EST % OF 2027 BUDGET	2026 AMOUNT PAID	2027 EST. AMOUNT DUE
MCKINNEY MUD#2A	0.00000%	0.00000%	$0	**$0**
MELISSA CITY	0.48934%	0.48927%	$137,508	**$139,377**
MELISSA ISD	1.40930%	1.36945%	$396,020	**$390,112**
MESQUOAKEE RANCH MUD #1	0.00000%	0.00000%	$0	**$0**
MURPHY CITY	0.33089%	0.30802%	$92,982	**$87,746**
NEVADA CITY	0.01227%	0.01150%	$3,448	**$3,275**
NEW HOPE TOWN	0.00485%	0.00482%	$1,364	**$1,374**
NORTH COLLIN COUNTY MUD #1	0.00512%	0.00460%	$1,437	**$1,309**
NORTH PARKWAY MMD#1	0.03379%	0.03533%	$9,494	**$10,063**
PARKER CITY	0.15368%	0.15255%	$43,185	**$43,458**
PLANO CITY	6.11705%	6.41290%	$1,718,921	**$1,826,823**
PLANO ISD	17.27819%	17.66562%	$4,855,259	**$5,032,351**
PRINCETON CITY	0.48723%	0.49627%	$136,914	**$141,371**
PRINCETON ISD	1.55687%	1.48929%	$437,489	**$424,250**
PROSPER TOWN	0.98844%	0.99870%	$277,757	**$284,498**
PROSPER ISD	5.64321%	5.54282%	$1,585,771	**$1,578,967**
RAINTREE MUD#1	0.00276%	0.00525%	$777	**$1,497**
RAINWATER CROSSING MMD	0.00208%	0.01276%	$583	**$3,635**
RICHARDSON CITY	1.39501%	1.26297%	$392,004	**$359,780**
RIVERFIELD MUD #1	0.00219%	0.00199%	$614	**$566**
ROCKWALL ISD	0.00023%	0.00027%	$64	**$76**
ROYSE CITY	0.06342%	0.06713%	$17,820	**$19,122**
ROYSE CITY ISD	0.11585%	0.11539%	$32,555	**$32,871**
SACHSE CITY	0.26009%	0.26732%	$73,087	**$76,151**
SEIS LAGOS W.D.	0.01857%	0.01684%	$5,220	**$4,797**
SERENADE MUD WSM	0.00000%	0.00826%	$0	**$2,353**
SEVEN SPRINGS MUD #1	0.00000%	0.00000%	$0	**$0**
SIXTH ELEMENT ALPHA MUD #1	0.00000%	0.00000%	$0	**$0**

NOTE: THE 2027 AMOUNT DUE AND CALCULATED PERCENTAGE SHARE FOR EACH TAXING ENTITY WILL BE BASED ON THE 2026 CERTIFIED TAXABLE VALUE AND 2025 ACTUAL TAX RATE. THE BUDGET IS ALLOCATED BASED ON LEVY GENERATED BY AN INDIVIDUAL ENTITY COMPARED TO THE SUM OF LEVY GENERATED BY ALL ENTITIES. **AT THE TIME OF THE BUDGET HEARING, TO PROVIDE A PROJECTED SHARE FOR EACH ENTITY, WE ARE UTILIZING THE CERTIFIED ESTIMATE OF TAXABLE VALUE PROVIDED ON APRIL 24, 2026 AND THE 2025 ACTUAL TAX RATE.**

COLLIN CENTRAL APPRAISAL DISTRICT
2027

ESTIMATED PERCENT OF BUDGET (BASED ON 2026 CERTIFIED ESTIMATE OF VALUE AND 2025 ACTUAL TAX RATE)
See Note Below

TAXING ENTITIES	% OF 2026 BUDGET	EST % OF 2027 BUDGET	2026 AMOUNT PAID	2027 EST. AMOUNT DUE
SOUTHEAST COLLIN CO MUD #1	0.00000%	0.00120%	$0	**$342**
ST. PAUL TOWN	0.01138%	0.00934%	$3,198	**$2,660**
TICKEY CREEK MUD #1	0.00000%	0.00513%	$0	**$1,462**
TRAILS OF BLUE RIDGE	0.00247%	0.00208%	$695	**$593**
TRENTON ISD	0.00773%	0.00715%	$2,173	**$2,038**
UPTOWN MUD #1	0.02352%	0.05165%	$6,608	**$14,714**
VAN ALSTYNE CITY	0.00001%	0.00001%	$3	**$3**
VAN ALSTYNE ISD	0.04779%	0.05352%	$13,429	**$15,246**
VAN ALSTYNE MUD#2	0.01114%	0.01091%	$3,132	**$3,109**
VAN ALSTYNE MUD#3	0.01945%	0.01778%	$5,466	**$5,066**
WEST PRESTON MUD #1	0.00446%	0.01028%	$1,254	**$2,928**
WESTON CITY	0.01939%	0.02224%	$5,448	**$6,337**
WHITEWRIGHT ISD	0.00257%	0.00244%	$724	**$696**
WYLIE CITY	1.07226%	1.09640%	$301,310	**$312,328**
WYLIE ISD	2.93109%	2.82011%	$823,650	**$803,356**
	100.00%	100.00%	$28,100,500	**$28,486,700**

NOTE: THE 2027 AMOUNT DUE AND CALCULATED PERCENTAGE SHARE FOR EACH TAXING ENTITY WILL BE BASED ON THE 2026 CERTIFIED TAXABLE VALUE AND 2025 ACTUAL TAX RATE. THE BUDGET IS ALLOCATED BASED ON LEVY GENERATED BY AN INDIVIDUAL ENTITY COMPARED TO THE SUM OF LEVY GENERATED BY ALL ENTITIES. **AT THE TIME OF THE BUDGET HEARING, TO PROVIDE A PROJECTED SHARE FOR EACH ENTITY, WE ARE UTILIZING THE CERTIFIED ESTIMATE OF TAXABLE VALUE PROVIDED ON APRIL 24, 2026 AND THE 2025 ACTUAL TAX RATE.**

Plan Assessment for Plan Year 2027
Collin County Central Appraisal District – 457
Participation Date – 11/1/1980

It's that time of year again — time to look at your TCDRS retirement plan and decide whether or not your benefits are adequate and affordable. This plan assessment will give you an overview of the benefits you provide as well as how much it will cost to provide these benefits in the upcoming plan year.

	2027 Plan
Basic Plan Options	
Employee Deposit Rate	7%
Employer Matching	250%
Retirement Eligibility	
Age 60 (Vesting)	8 years of service
Rule of	75 years total age + service
At Any Age	30 years of service
Optional Benefits	
Partial Lump Sum	Yes
Group Term Life	None
Retirement Plan Funding	
Total Normal Cost Rate	17.60%
Employee Deposit Rate	-7.00%
Employer-Paid Normal Cost Rate	10.60%
UAAL / (OAAL) Rate	-0.65%
Required Rate	9.95%
Elected Rate	13.25%
Contribution Rates	
Retirement Plan Rate (greater of required and elected rate)	13.25%
Group Term Life Rate	N/A
Valuation Results (Dec. 31, 2025)	
Actuarial Accrued Liability	$66,520,148
Actuarial Value of Assets	$67,130,648
Unfunded / (Overfunded) AAL	($610,500)
Funded Ratio	100.9%

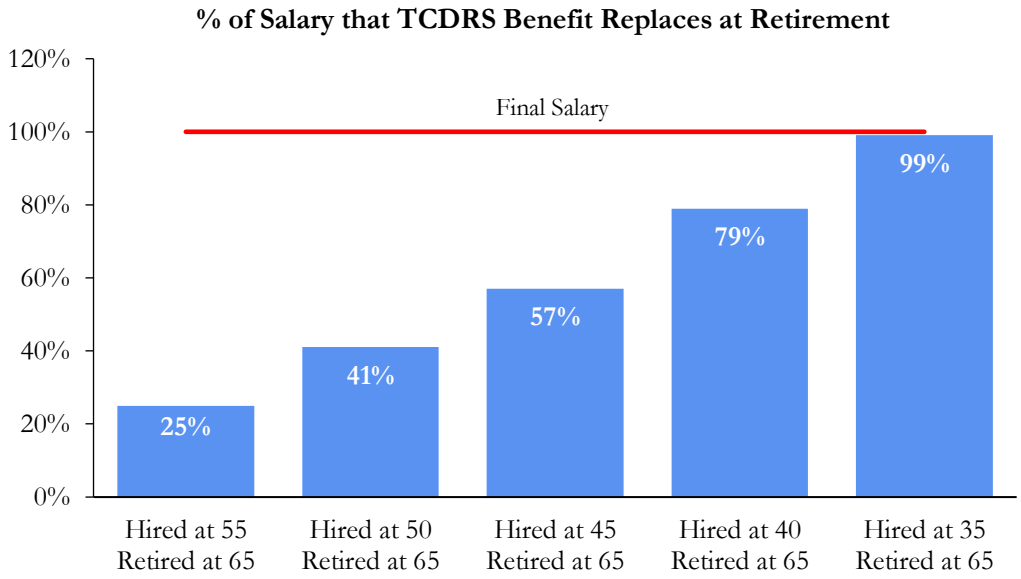
Notes:

Buyback adopted: 2000

Last COLA: 2023

What You Are Providing

The TCDRS benefit is based on employee deposits, which earn 7% compound interest each year, and employer matching at retirement. The following chart shows the estimated TCDRS benefit as a percentage of final salary prior to retirement for a new hire:

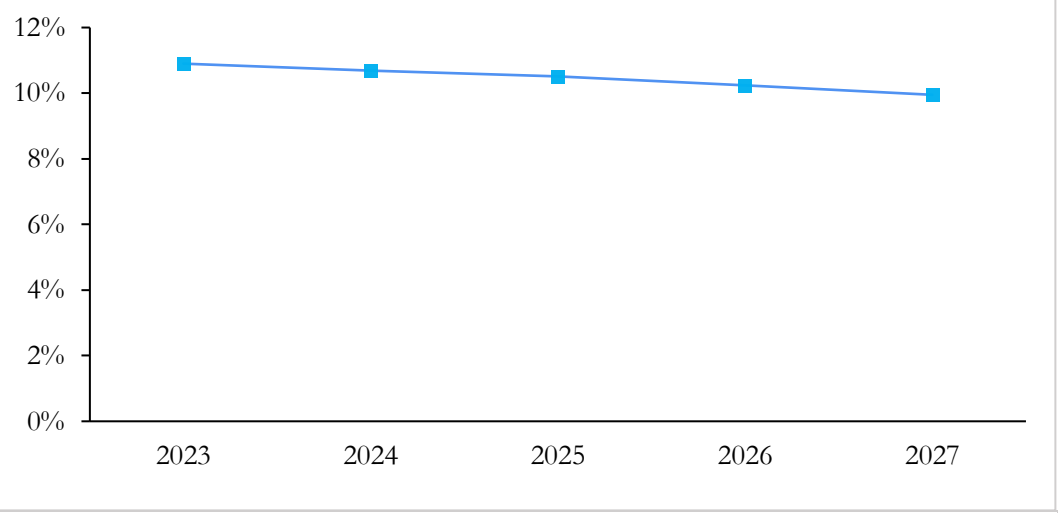


Assumptions

- Employees are new hires and will work for you until retirement.
- Your current plan provisions will remain in effect through an employee's retirement.
- Current laws governing TCDRS will continue as they are.
- Graded salary scales give bigger raises early in careers, with smaller raises later in careers (see Summary Valuation Report at TCDRS.org/Employer).
- Based on Single Life benefit.

Reasons for Rate Change

Below is a record of your required rate history for your retirement plan over the last five years.



Reasons for Rate Change	2023-2024	2024-2025	2025-2026	2026-2027
Beginning Rate	**10.90%**	**10.69%**	**10.51%**	**10.23%**
Plan Changes Adopted	0.00%	0.00%	0.00%	N/A
Investment Return	0.32%	-0.01%	-0.09%	-0.18%
Elected Rate/Lump Sum	-0.56%	-0.59%	-0.54%	-0.25%
Demographic/Other Changes	0.03%	0.42%	0.35%	0.05%
Assumptions/Methods	0.00%	0.00%	0.00%	0.10%
Ending Rate	**10.69%**	**10.51%**	**10.23%**	**9.95%**
Valuation Year	2022	2023	2024	2025
Funded Ratio	99.6%	99.7%	100.3%	100.9%

Full details on the valuation calculations are included in the Dec. 31, 2025 Summary Valuation Report which will be available mid-May at TCDRS.org/Employer.

Next Steps

If you are interested in making plan changes, please contact your Account Manager at 800-651-3848. Your benefit selections are due by Dec. 15, 2026.

BACK TO AGENDA

PLAN CUSTOMIZER SUMMARY FOR PLAN YEAR 2027

Collin County Central Appraisal District

ATTACHMENT 6

CURRENT PLAN AND PROPOSED PLAN(S)

	Current Plan	NO COLA	30% COLA CPI	50% COLA CPI
Basic Plan Options				
Employee Deposit Rate	7.00%	7.00%	7.00%	7.00%
Employer Matching	250%	250%	250%	250%
Application of Matching	Past & Future	Past & Future	Past & Future	Past & Future
Prior Service Credit	150%	150%	150%	150%
Retirement Eligibility				
Age 60 (Vesting)	8 yrs of service	8 yrs of service	8 yrs of service	8 yrs of service
Rule Of	75 yrs total age + service	75 yrs total age + service	75 yrs total age + service	75 yrs total age + service
At Any Age	30 yrs of service	30 yrs of service	30 yrs of service	30 yrs of service
Optional Benefits				
Partial Lump-Sum Payment at Retirement	Yes	Yes	Yes	Yes
Group Term Life	NONE	NONE	NONE	NONE
COLA	N/A	N/A	**30% CPI**	**50% CPI**
Retirement Plan Funding				
Normal Cost Rate	10.60%	10.60%	10.60%	10.60%
UAAL/(OAAL) Rate	-0.65%	-0.90%	-0.49%	0.81%
Required Rate	9.95%	9.70%	10.11%	11.41%
Elected Rate	13.25%	13.25%	13.25%	13.25%
Additional Employer Contribution	$0.00	**$400,000.00**	**$400,000.00**	**$400,000.00**
Total Contribution Rate				
Retirement Plan Rate	13.25%	13.25%	13.25%	13.25%
Group Term Life Rate	0.00%	0.00%	0.00%	0.00%
Total Contribution Rate	13.25%	13.25%	13.25%	13.25%
Valuation Results				
Actuarial Accrued Liability	$66,520,148	$66,520,148	$67,113,210	$68,694,164
Actuarial Value of Assets	$67,130,648	$67,502,741	$67,502,741	$67,502,741
Unfunded/(Overfunded) Actuarial Liability	($610,500)	($982,593)	($389,531)	$1,191,423
Funded Ratio	100.9%	101.5%	100.6%	98.3%



TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM

Barton Oaks Plaza IV, Ste. 500
901 S. MoPac Expy.
Austin, TX 78746
(512) 328-8889
800-823-7782
Fax: (512) 328-8887
www.TCDRS.org

May 11, 2026

Mr. Brian Swanson
Deputy Chief Appraiser – Operations & Compliance
Collin County Central Appraisal District
250 Eldorado Pkwy
McKinney, TX 75069

Dear Mr. Swanson,

Thank you for contacting Texas County & District Retirement System (TCDRS) to ask about the funded status of your retirement plan. We have reviewed the information in aggregate for reasonableness; however, it has not been audited and may be subject to correction.

We have shown below your plan's estimated funding status as of January 1, 2026 on both an ongoing and a plan termination basis. The results are based on the same participant and asset information used in the December 31, 2025 actuarial valuation. The results will change over time as plan experience occurs.

Plan Funding Status as of January 1, 2026

	Plan Liabilities	Plan Assets	Overfunded Amount (Liabilities – Assets)	Funding Ratio (Assets / Liabilities)
Ongoing Basis	$ 66,520,148	$ 67,130,648	$ (610,500)	100.9%
Estimated Plan Termination Basis	$ 68,129,000	$ 67,965,000	$ 164,000	99.8%

Your plan funding status on a termination basis is different from that of an on-going plan in several ways. In a termination, asset gains and losses are recognized immediately. In contrast, an on-going plan recognizes gains and losses on a smoothed basis in order to keep rates more stable from year to year. In addition, in a termination it is assumed that there will be no additional contributions made to the plan. Finally, when a plan terminates, all members become immediately vested and entitled to receive employer matching and other employer provided benefit credits.

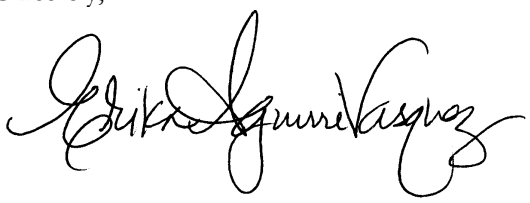
If your plan were to terminate, the district would be required to fully fund the plan on a termination basis. In the event the district could not fully fund the liabilities, there would be a one-time reduction in benefits. Surplus plan assets, if any, would be refunded to the district after termination.

We are providing you with this information pursuant to your request and to assist you in performing your official duties. This data should be used only for the purposes intended (as stated above). No third party

should rely on this work product as this data is specific to the particular circumstances of Collin County Central Appraisal District. Third parties should not use this information to draw conclusions with respect to their own particular circumstances. Such third parties should engage TCDRS for information appropriate to their own specific needs.

Please contact us if you have any questions. We would be happy to assist you.

Sincerely,



Erika Aguirre Vasquez
Senior Account Manager, Employer Services

BACK TO AGENDA

A.4.
Adjourn 2027 Budget Hearing.

June 25, 2026

D.1.

Consultation with attorney regarding pending or contemplated litigation, and/or a matter in which the duty of the attorneys to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State of Texas clearly conflicts with the [Texas Open Meetings Act]. Pursuant to Texas Open Meetings Act, Section 551.071. Discuss potential 2026 litigation to be filed by the District on Property IDs 1571748, 1615274, 1627494, 1650804, 1650813, 1708824, 1716655, 1963419, 1970815, 2018449, 2040610, 2057207, 2526594, 2731037, 2735309, 2735311, 2820606, 2856059, 2905902.

June 25, 2026

MINUTES

BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

Thursday, May 21, 2026

MEETING LOCATION:	CENTRAL APPRAISAL DISTRICT OFFICE 250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room McKinney, Texas 75069
MEMBERS PRESENT:	Richard Grady, Veronica Yost, Andrew Cook, Scott Grigg, Alvin Benton, Randal Shinn, Doug Bender, Jason Ross
MEMBERS ABSENT:	Sumbel Zeb

APPROVAL OF MINUTES: _____ _____

Chairman Secretary

NATURE OF BUSINESS

A. CALL TO ORDER

Call to order 6:00 p.m.

1. Announcement by presiding officer whether the meeting has been posted in the manner required by law.

   Discussion: Meeting was called to order by Chairman, Richard Grady, and he announced that the meeting had been posted in the time and manner required by law.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

2. Roll Call: Announcement by presiding officer whether a quorum is present.

   Discussion: The Chairman announced that a quorum was present.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

3. Conduct 2027 Budget Workshop.

   Discussion: Conducted 2027 BUDGET WORKSHOP, which began at 6:08 p.m.

   Motion: N/A — Yes 0, No 0, Abstained 0

Motion By: None Second By: None

4. Adjourn 2027 Budget Workshop.

   Discussion: Adjourned 2027 BUDGET WORKSHOP, which concluded at 6:59 p.m.

   Motion: N/A Yes 0, No 0, Abstained 0

   Motion By: None Second By: None

B. AUDIENCE

Receive public comments. Five minute limit per speaker, unless extended by Board vote.

Mark Walsh, Saunders|Walsh, District's Legal Counsel
Nancy Bittner, ARB Chairman
Kendall Yorn, Allen, Tx.
Chris & Bev Creedon, McKinney, Tx.

Public comments received:

Kendall Yorn, Allen, Tx. property owner

C. EXECUTIVE SESSION

Board adjourned to executive session at 7:00 p.m.

1. Consultation with attorney regarding pending or contemplated litigation, and/or a matter in which the duty of the attorneys to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State of Texas clearly conflicts with the [Texas Open Meetings Act]. Pursuant to Texas Open Meetings Act, Section 551.071.

   Discussion: Discussion with District's attorney, Mark Walsh about Case # 471-04612-2023.

   Motion: N/A Yes 0, No 0, Abstained 0

   Motion By: None Second By: None

2. Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072.

   Discussion: Discussion with District's attorney, Mark Walsh about a neighboring property.

   Motion: N/A Yes 0, No 0, Abstained 0

   Motion By: None Second By: None

3. Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074.

   Discussion: N/A

   Motion: N/A Yes 0, No 0, Abstained 0

   Motion By: None Second By: None

D. ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION

1. Action on items pertaining to litigation, if any.
   Discussion: No Action taken regarding litigation.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

2. Action on items pertaining to real property, if any.
   Discussion: No Action taken regarding real property.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

3. Action on items pertaining to personnel, if any.
   Discussion: N/A

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

E. CONSENT AGENDA

The Consent Agenda will be acted upon in one motion and contains items which are routine and typically noncontroversial. Items may be removed from this agenda for individual discussion by a Board Member, the Chief Appraiser or any citizen.
Board reconvened to open session at 7:45 p.m.
Motion by Alvin Benton to accept reports and approve action items contained in consent agenda. Seconded by Doug Bender. Motion carried.

1. Approval of minutes from the May 5, 2026 special meeting.
   Discussion: Board approved minutes from May 5, 2026, special meeting.

   Motion: Carried — Yes 7, No 0, Abstained 0

   Motion By: Alvin Benton — Second By: Doug Bender

2. Review of April 2026 bills.
   Discussion: Board reviewed the April 2026 bills.

   Motion: Carried — Yes 7, No 0, Abstained 0

   Motion By: Alvin Benton — Second By: Doug Bender

3. Review of April 2026 financial reports.
   Discussion: Board reviewed and accepted the April 2026 financial reports.

   Motion: Carried — Yes 7, No 0, Abstained 0

   Motion By: Alvin Benton — Second By: Doug Bender

4. Review and sign checks for approved purchases requiring Board signature.

   Discussion: There were no checks needing to be signed by Chairman, Richard Grady.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Alvin Benton	Second By: Doug Bender

5. Review report of April 2026 checks and electronic transfers greater than $25,000.

   Discussion: Board reviewed and accepted the April 2026 report of checks and electronic transfers greater than $25,000.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Alvin Benton	Second By: Doug Bender

F. REGULAR AGENDA

1. Discuss and vote on scheduling a Public Hearing for the 2027 Proposed Budget on June 25, 2026.

   Discussion: Scott Grigg motioned to hold the Public Hearing for the 2027 Proposed Budget on June 25, 2026. Randal Shinn seconded the motion.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Scott Grigg	Second By: Randal Shinn

2. Discuss and vote on changing the Board of Directors meeting time.

   Discussion: The Board decided to table the discussion on changing the meeting time due to Sumbel Zeb's absence.

Motion: Tabled	Yes 0, No 0, Abstained 0
Motion By: None	Second By: None

3. Receive recommendation and vote on adopting Resolution #2026-98 authorizing the Collin County Central Appraisal District to call for the election of publicly elected Board members for November 3, 2026 election.

   Discussion: The Board received Assistant Chief Appraiser, Brian Swanson's recommendation and voted for the Collin County Central Appraisal District to call for the election of publicly elected Board members for the November 3, 2026, election. Randal Shinn motioned to adopt by Resolution #2026-98 authorizing Collin County Central Appraisal District to contract with the Collin Election Office and call election of publicly elected Board members for the November 3, 2026, election. Doug Bender seconded the motion. Scott Grigg abstained his vote.

Motion: Carried	Yes 6, No 0, Abstained 1
Motion By: Randal Shinn	Second By: Doug Bender

4. Discussion and assignments of subcommittees regarding possible board of director attorney.

   Discussion: The Board discussed the formation of two subcommittees: Subcommittee 1 will outline all aspects the Board is seeking, including developing the job description and defining the requirements for the attorney. This subcommittee will include Randal Shinn (Chair) and Alvin Benton. Subcommittee 2 will review and identify potential candidates, with the responsibility of presenting those candidates to the Board. This subcommittee will include Andrew Cook (Chair) and Doug Bender.

Motion: N/A	Yes 0, No 0, Abstained 0
Motion By: None	Second By: None

5. Review of Policy #101.

   Discussion: The Board conducted a review of Policy #101.

Motion: N/A	Yes 0, No 0, Abstained 0
Motion By: None	Second By: None

G. REPORTS

1. Taxpayer Liaison Officer Report

   Discussion: Chris Nickell, Taxpayer Liaison Officer, presented the Monthly Status Report. There was one (1) new complaint and one (1) concern reported by taxpayers. A total of 210 Customer Service Survey Cards were received during the previous month. As of this date, there are no open TDLR complaints and no new TDLR complaints to report.

Motion: N/A	Yes 0, No 0, Abstained 0
Motion By: None	Second By: None

2. 2026 Protest filed and Appraisal Review Board (ARB) Report.

   Discussion: Marty Wright, Chief Appraiser, presented the 2026 Protest filed and ARB Report on behalf of Stephanie Cave-Bernal, Deputy Chief – ARB, Customer Service, & Research.

Motion: N/A	Yes 0, No 0, Abstained 0
Motion By: None	Second By: None

3. Retirement System Management report, as required by Policy #1007.

   Discussion: The Retirement System Management report, as required by Policy #1007, was presented by Mr. Swanson.

Motion: N/A	Yes 0, No 0, Abstained 0
Motion By: None	Second By: None

H. CHIEF APPRAISER'S REPORT

1. 2026 Publishing and Printing Requirements.

   Discussion: Mr. Wright informed the Board of the 2026 publishing and printing requirements for the Collin Central Appraisal District's Property Protest and Appeal Procedures.

Motion: N/A	Yes 0, No 0, Abstained 0
Motion By: None	Second By: None

I. NEW BUSINESS

Items for discussion in upcoming meetings:
- Report on land appraisal methodology.

J. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING

The next meeting is to be held on the date and at the time listed below. The meeting will be held at 250 Eldorado Pkwy., Dr. Leo Fitzgerald Board Room, McKinney, Texas.
Thursday, June 25, 2026, 6:00 p.m.

K. ADJOURNMENT

1. Decision to Adjourn

   Discussion: Chairman, Richard Grady, announced that the Board had concluded its business and the meeting was adjourned. The meeting adjourned at 8:44 p.m.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Scott Grigg	Second By: Alvin Benton

BACK TO AGENDA

BOARD OF DIRECTORS
CASH DISBURSEMENTS REPORT
(OPERATING ACCOUNT)
MAY 2026

NUM	DATE	VENDOR NAME	AMOUNT	DESCRIPTION
ACH	5/1/2026	ADP INC	$471,101.86	PAYROLL, TAXES, OR FEES
ACH	5/1/2026	ADP INC	$63,064.28	PAYROLL, TAXES, OR FEES
ACH	5/1/2026	NATIONWIDE RETIREMENT SOLUTIONS	$7,065.00	EMPLOYEE BENEFITS
ACH	5/1/2026	NATIONWIDE RETIREMENT SOLUTIONS	$3,980.00	EMPLOYEE BENEFITS
7311	5/5/2026	DCG ENVIRONMENTAL, LLC	$791.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
7312	5/5/2026	JOPLIN'S	$1,574.32	FACILITIES MAINTENANCE, REPAIRS, REMODEL
7313	5/5/2026	PERDUE, BRANDON, FIELDER, COLLINS	$250.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
7314	5/5/2026	SHI GOVERNMENT SOLUTIONS	$2,229.00	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
7315	5/5/2026	SWINGLE COLLINS & ASSOCIATES	$3,250.00	EMPLOYEE BENEFITS
260223	5/5/2026	DAVIS, MARISA	$495.00	DEPUTY SHERIFF
260224	5/5/2026	DECK, RANDALL	$1,050.00	DEPUTY SHERIFF
260225	5/5/2026	NEVAREZ, ALEJANDRO	$1,065.00	DEPUTY SHERIFF
260226	5/5/2026	O'ROURKE, ROBERT	$1,020.00	DEPUTY SHERIFF
260227	5/5/2026	PENSON, OLIVIA K	$1,230.00	DEPUTY SHERIFF
260228	5/5/2026	RICHARDSON, LISA	$510.00	DEPUTY SHERIFF
260229	5/5/2026	MICHAEL, ANN	$450.00	DEPUTY SHERIFF
260230	5/5/2026	COMPTON, CHRISTIE	$245.50	EMPLOYEE REIMBURSEMENT
260231	5/5/2026	QUALITY PERSONNEL SERVICE	$2,423.16	EMPLOYMENT AGENCY (SEASONAL TEMPS)
260232	5/5/2026	TEMPS OF MCKINNEY	$22,620.89	EMPLOYMENT AGENCY (SEASONAL TEMPS)
260233	5/5/2026	VALLEY VIEW CONSULTING, LLC	$5,313.74	PROFESSIONAL SERVICES (INVESTMENT ADVISORS)
260234	5/5/2026	VARIVERGE LLC	$123.98	PRINTING AND/OR POSTAGE & DELIVERY
260235	5/5/2026	ROCKIN G DRYWALL & CONSTRUCTION	$2,656.50	FACILITIES MAINTENANCE, REPAIRS, REMODEL
ACH-P	5/6/2026	IRON MOUNTAIN, INC	$157.86	FACILITIES MAINTENANCE, REPAIRS, REMODEL
ACH-P	5/6/2026	AT&T - MAIN LOCAL	$262.17	UTILITIES
ACH-P	5/6/2026	CINTAS SANI CLEAN #163	$1,309.78	FACILITIES MAINTENANCE, REPAIRS, REMODEL
ACH-P	5/6/2026	CINTAS FIRST AID	$431.10	SUPPLIES OR MISC G&A SERVICES
ACH-P	5/6/2026	SAM'S CLUB	$52.90	SUPPLIES OR MISC G&A SERVICES
ACH-P	5/6/2026	HOME DEPOT	$374.56	FACILITIES MAINTENANCE, REPAIRS, REMODEL
7316	5/7/2026	AFLAC - AGC0004875136	$1,040.03	EMPLOYEE BENEFITS
7317	5/7/2026	AFLAC - BB570	$7,351.87	EMPLOYEE BENEFITS
7318	5/7/2026	CYPRESS VALLEY LANDSCAPING	$1,379.92	FACILITIES MAINTENANCE, REPAIRS, REMODEL
7319	5/7/2026	DEX IMAGING	$6,677.24	EQUIPMENT LEASE OR MAINTENANCE
7320	5/7/2026	DLT SOLUTIONS LLC	$1,130.00	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
7321	5/7/2026	FRONTIER WASTE - MCKINNEY	$574.62	UTILITIES
7322	5/7/2026	GREAT AMERICA FINANCIAL SERVICES	$1,963.00	EQUIPMENT LEASE OR MAINTENANCE
7323	5/7/2026	PLANO OFFICE SUPPLY	$3,170.25	SUPPLIES OR MISC G&A SERVICES
7324	5/7/2026	SHI GOVERNMENT SOLUTIONS	$297.50	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
7325	5/7/2026	SHRED-IT USA LLC	$296.78	FACILITIES MAINTENANCE, REPAIRS, REMODEL
260236	5/7/2026	CUSHMAN & WAKEFIELD	$11,500.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
260237	5/7/2026	ESEI	$3,334.55	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
260238	5/7/2026	MURLEY PLUMBING, LLC	$529.40	FACILITIES MAINTENANCE, REPAIRS, REMODEL
260239	5/7/2026	RING CENTRAL, INC.	$4,036.75	UTILITIES
260240	5/7/2026	SAUNDERS & WALSH, PLLC	$115,330.50	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
260241	5/7/2026	TEEL VALUATION GROUP (VALBRIDGE)	$12,000.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
260242	5/7/2026	HARRIS, ELIZABETH A.	$450.00	ARBITRATOR
ACH	5/8/2026	ADP INC	$3,978.32	PAYROLL, TAXES, OR FEES
ACH-P	5/8/2026	PITNEY BOWES LEASE	$7,796.01	EQUIPMENT LEASE OR MAINTENANCE
7326	5/12/2026	BARRETT ENVIRONMENTAL, LLC	$950.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
7327	5/12/2026	BLUECROSS BLUESHIELD (LIFE&STLT)	$12,358.52	EMPLOYEE BENEFITS
7328	5/12/2026	BRENNAN, KEVIN	$91.44	EMPLOYEE REIMBURSEMENT
7329	5/12/2026	CARPET TECH, LTD	$164.95	FACILITIES MAINTENANCE, REPAIRS, REMODEL
7330	5/12/2026	SUPERIOR VISION OF TEXAS	$1,779.62	EMPLOYEE BENEFITS
7331	5/12/2026	TAAD	$50.50	MEMBERSHIP, DUES, LICENSES, ETC.
7332	5/12/2026	VALE, JAMES	$450.00	ARBITRATOR
260243	5/12/2026	BURGESS, AUSTIN	$510.00	DEPUTY SHERIFF
260244	5/12/2026	DECK, RANDALL	$495.00	DEPUTY SHERIFF
260245	5/12/2026	NEVAREZ, ALEJANDRO	$1,980.00	DEPUTY SHERIFF
260246	5/12/2026	PENSON, OLIVIA K	$1,965.00	DEPUTY SHERIFF
260247	5/12/2026	POLK, MATTHEW	$510.00	DEPUTY SHERIFF
260248	5/12/2026	VALDEZ, CHRISTIAN	$540.00	DEPUTY SHERIFF
260249	5/12/2026	BRYAN, TONI	$250.00	EMPLOYEE REIMBURSEMENT
260250	5/12/2026	MURLEY PLUMBING, LLC	$270.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
260251	5/12/2026	NICKELL, CHRISTOPHER	$3,375.00	TAXPAYER LIAISON OFFICER
260252	5/12/2026	QUALITY PERSONNEL SERVICE	$4,137.09	EMPLOYMENT AGENCY (SEASONAL TEMPS)

BACK TO AGENDA

BOARD OF DIRECTORS
CASH DISBURSEMENTS REPORT
(OPERATING ACCOUNT)
MAY 2026

NUM	DATE	VENDOR NAME	AMOUNT	DESCRIPTION
260253	5/12/2026	SAUNDERS & WALSH, PLLC	$59,623.50	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
260254	5/12/2026	TEMPS OF MCKINNEY	$21,158.29	EMPLOYMENT AGENCY (SEASONAL TEMPS)
260255	5/12/2026	VARIVERGE LLC	$282.43	PRINTING AND/OR POSTAGE & DELIVERY
260256	5/12/2026	WEX HEALTH INC	$167.25	EMPLOYEE BENEFITS
260257	5/12/2026	ASSA ABLOY ENTRANCE SYSTEMS US INC	$17,400.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
260258	5/12/2026	VAIL & PARK, P.C.	$1,500.00	PROFESSIONAL SERVICES (CPA)
7333	5/14/2026	COLLIN COUNTY TAX ASSESSOR/COLLECTOR	$2,907.28	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
ACH	5/15/2026	TCDRS	$195,121.19	EMPLOYEE BENEFITS
ACH	5/15/2026	NATIONWIDE RETIREMENT SOLUTIONS	$7,115.00	EMPLOYEE BENEFITS
ACH	5/15/2026	NATIONWIDE RETIREMENT SOLUTIONS	$3,980.00	EMPLOYEE BENEFITS
ACH	5/15/2026	ADP INC	$414,075.80	PAYROLL, TAXES, OR FEES
ACH	5/15/2026	ADP INC	$62,688.58	PAYROLL, TAXES, OR FEES
ACH-P	5/19/2026	AT&T - FIBER	$53.03	UTILITIES
ACH-P	5/19/2026	AT&T - MOBILITY	$5,212.72	UTILITIES
ACH-P	5/19/2026	AT&T - FIBER	$1,606.89	UTILITIES
ACH-P	5/19/2026	PITNEY BOWES SUPPLIES	$2,187.50	SUPPLIES OR MISC G&A SERVICES
7334	5/19/2026	DALLAS BUSINESS JOURNAL	$250.00	PUBLICATIONS AND/OR RESEARCH
7335	5/19/2026	FIRST STOP HEALTH, LLC	$2,024.00	EMPLOYEE BENEFITS
7336	5/19/2026	FRONTIER WASTE - MCKINNEY	$574.62	UTILITIES
7337	5/19/2026	LEGAL SHIELD / ID SHIELD	$1,762.05	EMPLOYEE BENEFITS
7338	5/19/2026	SHI GOVERNMENT SOLUTIONS	$1,205.53	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
260259	5/19/2026	MC PURE CLEANING, LLC	$6,720.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
260260	5/19/2026	QUALITY PERSONNEL SERVICE	$3,633.01	EMPLOYMENT AGENCY (SEASONAL TEMPS)
260261	5/19/2026	TEMPS OF MCKINNEY	$21,560.35	EMPLOYMENT AGENCY (SEASONAL TEMPS)
260262	5/19/2026	THE EXEMPTION PROJECT, INC.	$8,500.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
260263	5/19/2026	BURGESS, AUSTIN	$510.00	DEPUTY SHERIFF
260264	5/19/2026	DAVIS, MARISA	$555.00	DEPUTY SHERIFF
260265	5/19/2026	DECK, RANDALL	$1,170.00	DEPUTY SHERIFF
260266	5/19/2026	NEVAREZ, ALEJANDRO	$585.00	DEPUTY SHERIFF
260267	5/19/2026	ORDONEZ, GORGE	$1,665.00	DEPUTY SHERIFF
260268	5/19/2026	PENSON, OLIVIA K	$705.00	DEPUTY SHERIFF
260269	5/19/2026	VALDEZ, CHRISTIAN	$540.00	DEPUTY SHERIFF
ACH	5/20/2026	TSYS MERCHANT SOLUTIONS LLC	$50.00	CREDIT CARD MERCHANT
260270	5/20/2026	G2 RESTORATION, LLC.	$1,841.25	FACILITIES MAINTENANCE, REPAIRS, REMODEL
260271	5/26/2026	HARRIS GOVERN	$61,338.50	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
260272	5/26/2026	HERITAGE BROKERAGE SERVICES	$2,200.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
260273	5/26/2026	MCROBERTS & COMPANY	$15,000.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
260274	5/26/2026	QUALITY PERSONNEL SERVICE	$11,555.44	EMPLOYMENT AGENCY (SEASONAL TEMPS)
260275	5/26/2026	TEEL VALUATION GROUP (VALBRIDGE)	$8,000.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
260276	5/26/2026	TEMPS OF MCKINNEY	$22,327.91	EMPLOYMENT AGENCY (SEASONAL TEMPS)
260277	5/26/2026	VARIVERGE LLC	$1,238.53	PRINTING AND/OR POSTAGE & DELIVERY
260278	5/26/2026	HARRIS GOVERN	$2,500.00	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
260279	5/26/2026	DECK, RANDALL	$1,035.00	DEPUTY SHERIFF
260280	5/26/2026	ORDONEZ, GORGE	$735.00	DEPUTY SHERIFF
260281	5/26/2026	PENSON, OLIVIA K	$1,935.00	DEPUTY SHERIFF
TRNSF	5/26/2026	TRANSFER FROM OPERATING ACCT TO ARB ACCT	$75,579.48	FUNDS TO COVER ARB PAYROLL OR EXPENSES
TRNSF	5/26/2026	TRANSFER FROM OPERATING ACCT TO ARB ACCT	$152.91	FUNDS TO COVER ARB PAYROLL OR EXPENSES
7339	5/27/2026	AFLAC - BB570	$7,258.73	EMPLOYEE BENEFITS
7340	5/27/2026	ARMSTRONG & ARMSTRONG, P.C.	$11,515.25	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
7341	5/27/2026	BLUECROSS BLUESHIELD OF TEXAS	$171,505.32	EMPLOYEE BENEFITS
7342	5/27/2026	CHARTER COMM (AKA SPECTRUM)	$1,356.12	UTILITIES
7343	5/27/2026	CITY OF MCKINNEY	$1,656.90	UTILITIES
7344	5/27/2026	COSTAR REALTY INFORMATION INC	$7,065.93	PUBLICATIONS AND/OR RESEARCH
7345	5/27/2026	GILLILAND, WENDY	$62.75	EMPLOYEE REIMBURSEMENT
7346	5/27/2026	INSIGHT DIRECT USA, INC.	$13,302.32	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
7347	5/27/2026	MP2 ENERGY TEXAS(SHELL ENERGY SOLUTIONS)	$6,696.16	UTILITIES
7348	5/27/2026	PARKS COFFEE (FKA PROSTAR)	$2,163.50	SUPPLIES OR MISC G&A SERVICES
7349	5/28/2026	CARD SERVICE CENTER	$11,624.65	CREDIT CARD MERCHANT
260282	5/28/2026	G2 RESTORATION, LLC.	$1,841.25	FACILITIES MAINTENANCE, REPAIRS, REMODEL
260283	5/28/2026	MASSEY SERVICE, INC.	$110.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
260284	5/28/2026	UNUM LIFE INSURANCE CO OF AMERICA	$994.20	EMPLOYEE BENEFITS
ACH-P	5/29/2026	SAM'S CLUB	$133.54	SUPPLIES OR MISC G&A SERVICES
ACH-P	5/29/2026	CINTAS SANI CLEAN #163	$1,309.78	FACILITIES MAINTENANCE, REPAIRS, REMODEL
ACH-P	5/29/2026	CINTAS FIRST AID	$294.40	SUPPLIES OR MISC G&A SERVICES

BACK TO AGENDA

BOARD OF DIRECTORS
CASH DISBURSEMENTS REPORT
(OPERATING ACCOUNT)
MAY 2026

NUM	DATE	VENDOR NAME	AMOUNT	DESCRIPTION
7350	5/29/2026	DEX IMAGING	$3,914.20	EQUIPMENT LEASE OR MAINTENANCE
7351	5/29/2026	PLANO OFFICE SUPPLY	$2,075.04	SUPPLIES OR MISC G&A SERVICES
7352	5/29/2026	STAPLES BUSINESS CREDIT	$3,581.24	SUPPLIES OR MISC G&A SERVICES
ACH	5/29/2026	ADP INC	$427,191.90	PAYROLL, TAXES, OR FEES
ACH	5/29/2026	ADP INC	$65,146.50	PAYROLL, TAXES, OR FEES
ACH	5/29/2026	NATIONWIDE RETIREMENT SOLUTIONS	$7,115.00	EMPLOYEE BENEFITS
ACH	5/29/2026	NATIONWIDE RETIREMENT SOLUTIONS	$3,980.00	EMPLOYEE BENEFITS
			$2,612,234.18	

COMPILED FINANCIAL STATEMENTS

Collin Central Appraisal District

For the One and Five Months Ended May 31, 2026

Collin Central Appraisal District

Compiled Financial Statements

For the One and Five Months Ended May 31, 2026

Contents

Independent Accountant's Compilation Report 1

Statement of Net Position - Proprietary Fund..... 2

Statements of Revenues, Expenses and Changes in Fund Net Position and Budgetary Comparison - Proprietary Fund 3

VAIL & PARK, P.C. AUDIT TAX ADVISORY

Michael G. Vail, CPA
Charlie S. Park, CPA
Matt P. Chen, CPA
Tung V. Pham, CPA

Charles T. Gregg, CPA
Don E. Graves, CPA
Susan K. LaFollett, CPA
Steven R. Huber, CPA
Leslie L. Henson, CPA

Memberships:
American Institute of CPAs (AICPA)
AICPA Governmental Audit Quality Center (GAQC)
AICPA Employee Benefit Plan Audit Quality Center (EBPAQC)
AICPA Private Companies Practice Section (PCPS)
Texas Society of CPAs (TXCPA)
Public Company Accounting Oversight Board (PCAOB)

Board of Directors

Collin Central Appraisal District
250 Eldorado Parkway
McKinney, Texas 75069

Management is responsible for the accompanying financial statements of the business-type activities of the Collin Central Appraisal District (the "District") as of May 31, 2026 and for the one and five months ended May 31, 2026, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit the government-wide financial statements, substantially all the disclosures, and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted government-wide financial statements, disclosures, and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted the discussion and analysis, schedule of changes in net pension liability and related ratios, and schedule of contributions that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Vail + Park, P.C

Frisco, Texas

June 09, 2026

COLLIN CENTRAL APPRAISAL DISTRICT
Statement of Net Position - Proprietary Fund
May 31, 2026

Assets	
Current Assets:	
Cash & Cash Equivalents	$ 14,705,090
Certificates of Deposit	22,999,525
Prepaid Items	462,289
Total Current Assets	38,166,904
Noncurrent Assets:	
Land	1,387,232
Building	8,836,495
Computer Equipment	878,875
Furniture & Equipment	550,330
Software	797,859
Right-to-Use Assets	200,055
SBITA Assets	617,899
Less Accumulated Depreciation and Amortization	(5,765,768)
Net Pension Asset	6,692,862
Total Noncurrent Assets	14,195,839
Total Assets	52,362,743
Deferred Outflows of Resources	
Deferred Outflow Related to TCDRS	3,092,068
Total Deferred Outflows of Resources	3,092,068
Liabilities	
Current Liabilities:	
Accounts Payable	311,563
Accrued Liability	155,955
Accrued Wages Payable	403,878
Unearned Revenue - Entities	6,431,038
Compensated Absences Payable, Current	209,342
Operating Lease Liabilities, Current	34,196
SBITA Liabilities, Current	175,728
Total Current Liabilities	7,721,700
Noncurrent Liabilities:	
Operating Lease Liabilities, Net of Current Portion	46,270
SBITA Liabilities, Net of Current Portion	47,490
Compensated Absences Payable, Net of Current Portion	628,026
Total Noncurrent Liabilities	721,786
Total Liabilities	8,443,486
Deferred Inflow of Resources	
Deferred Inflow Related to TCDRS	634,687
Total Deferred Inflows of Resources	634,687
Net Position	
Net Investment in Capital Assets	7,199,293
Unrestricted - Designated	34,340,000
Unrestricted - Undesignated	4,837,345
Total Net Position	$ 46,376,638

See Independent Accountant's Compilation Report.

COLLIN CENTRAL APPRAISAL DISTRICT
Statements of Revenues, Expenses and Changes in Fund Net Position and Budgetary Comparison - Proprietary Fund
For the One and Five Months Ended May 31, 2026

	One Month Ended 05/31/2026	Five Months Ended 05/31/2026	Budget Fiscal Year 2026	Percentage of Budget	Remaining Budget
Operating Revenues					
Local Support	$ 2,341,708	$ 11,708,544	$ 28,100,500	41.67%	$ 16,391,956
Business Personal Property Rendition Penalty Revenue	38	62,015	-		(62,015)
Miscellaneous Revenue	475	2,026	-		(2,026)
Total Revenues	2,342,221	11,772,585	28,100,500	41.89%	16,327,915
Operating Expenses					
Salaries - Full Time	1,461,074	5,481,981	15,443,600	35.50%	9,961,619
Salaries - Part Time and Temp	64,535	149,041	600,000	24.84%	450,959
Overtime	29,864	43,245	140,000	30.89%	96,755
Payroll Taxes	22,933	84,522	234,700	36.01%	150,178
Auto Allowance	104,455	383,474	931,000	41.19%	547,526
Workers' Compensation	4,588	22,941	70,000	32.77%	47,059
Group Insurance	221,244	1,139,054	3,342,000	34.08%	2,202,946
Employee Retirement	197,500	729,666	2,144,300	34.03%	1,414,634
Unemployment Compensation	-	782	50,000	1.56%	49,218
Aerial Photography	-	383,350	500,000	76.67%	116,650
Appraisal Review Board	81,116	152,530	1,200,000	12.71%	1,047,470
Audit & Accounting	1,500	31,629	40,000	79.07%	8,371
Board of Directors - Meetings	-	-	9,000	0.00%	9,000
Board of Directors - Professional Services	-	-	200,000	0.00%	200,000
Building Maintenance & Repairs	38,715	110,602	760,000	14.55%	649,398
Computer Maintenance	23,136	124,321	425,000	29.25%	300,679
Contract Services	4,990	38,631	150,000	25.75%	111,369
Equipment Repair & Maintenance	3,914	15,049	52,000	28.94%	36,951
General Insurance	5,736	27,429	80,000	34.29%	52,571
Legal Notices & Advertising	-	5,040	37,000	13.62%	31,960
Legal Services	245,777	1,098,690	3,000,000	36.62%	1,901,310
Postage	3,864	285,314	520,000	54.87%	234,686
Professional Services	28,135	92,193	500,000	18.44%	407,807
Registration & Dues	235	8,264	60,000	13.77%	51,736
Rent-Equipment	10,203	26,827	100,000	26.83%	73,173
Security	25,075	68,080	165,000	41.26%	96,920
Supplies & Materials	23,655	157,432	570,000	27.62%	412,568
Telephone, Internet, Data Cloud	16,107	67,835	250,000	27.13%	182,165
Travel & Education	318	39,211	100,000	39.21%	60,789
Utilities	9,174	46,283	181,900	25.44%	135,617
Equipment & Software - Non-Capital	61,936	335,662	1,445,000	23.23%	1,109,338
Depreciation and Amortization	21,681	108,403	-		(108,403)
Contingency	-	-	400,000	0.00%	400,000
Buy Down of Pension	-	-	400,000	0.00%	400,000
Total Operating Expenses	2,711,460	11,257,481	34,100,500	33.01%	22,843,019
Operating Income (Loss)	(369,239)	515,104	(6,000,000)	-8.59%	(6,515,104)
Nonoperating Income (Expenses)					
Interest Income	78,873	495,745	-		(495,745)
Total Nonoperating Revenues & Expenses	78,873	495,745	-		(495,745)
Change in Net Position	(290,366)	1,010,849	$ (6,000,000)	-16.85%	$ (7,010,849)
Net Position, Beginning of Period	46,667,004	45,365,789			
Net Position, End of Period	$ 46,376,638	$ 46,376,638			

See Independent Accountant's Compilation Report.

BACK TO AGENDA

Collin Central Appraisal District

Date: 06/18/2026

To: Board of Directors

From: Marty Wright, Chief Appraiser

Subject: Budgeted expenditures requiring signature of Board Officer

ITEM	DESCRIPTION	$ AMOUNT

As of this date, there are no budgeted expenditures that require the signature of a Board Officer.

Collin Central Appraisal District

Date: 06/18/2026

To: Board of Directors
From: Marty Wright, Chief Appraiser
Subject: Budgeted expenditures over $25,000 approved by Chief Appraiser

For: May 2026

ITEM	DATE	DESCRIPTION	$ AMOUNT
ACH	5/01/26	ADP (payroll and taxes)	$534,166.14
ACH	5/07/26	Saunders & Walsh (partial invoice for April services)	$115,330.50
ACH	5/12/26	Saunders & Walsh (remaining portion of April services)	$59,623.50
ACH	5/15/26	TCDRS (employee benefits; retirement related)	$195,121.19
ACH	5/15/26	ADP (payroll and taxes)	$476,764.38
ACH	5/26/26	Harris Govern (PACS quarterly pymt)	$61,338.50
TRNSF	5/26/26	Funds to cover ARB payroll and exps	$75,732.39
Ck #7341	5/27/26	Blue Cross and Blue Shield (employee benefits)	$171,505.32
ACH	5/29/26	ADP (payroll and taxes)	$492,338.40

G.1.
Receive recommendation and vote on approval of the 2027 budget from Public Hearing.

June 25, 2026

The Dallas Morning News

AFFIDAVIT OF PUBLICATION

STATE OF TEXAS

COUNTY OF DALLAS

Before me, a Notary Public in and for Dallas County, this day personally appeared David Ferster, Advertising Representative for *THE DALLAS MORNING NEWS* being duly sworn by oath, states the attached advertisement of: **Ad#** 11136305

COLLIN CENTRAL APPRAISAL DISTRICT

Appeared in *The Dallas Morning News* on June 12, 2026

Dallas Morning News Sales Operations

Sworn to and subscribed before me this Date: 06.12.2026

DANIEL NAVARRO
Notary Public, State of Texas
Comm. Expires 03-22-2028
Notary ID 134822067

Notary Public, State of Texas



Kevin Dietsch/Getty Images

House Majority Leader Steve Scalise celebrated with the trophy after the Republicans defeated the Democrats 11-2 on Wednesday during the annual Congressional Baseball Game at Nationals Park in Washington.

CONGRESSIONAL BASEBALL GAME

Texans help lead another GOP rout on the diamond

By Joseph Morton
Washington Bureau
joseph.morton@dallasnews.com

WASHINGTON — Texas Republicans were all smiles and congratulatory handshakes Thursday morning after helping power their team to a sixth straight victory over Democrats in the annual Congressional Baseball Game.

The GOP's dominance on the diamond mirrors its long-running grip on Texas politics, where Republicans have won every statewide office for more than three decades.

Willow Park Rep. Roger Williams, the Republican coach, was a standout at TCU in Fort Worth and played a few years in the Atlanta Braves farm system before going into business as a car dealer and then jumping into politics.

"I'm really proud of our team," Williams said Thursday as he arrived for votes. "To play a game like that with no errors is pretty good."

The event, which goes back more than a century, raises money for local charities, bringing in more than $3.2 million this year.

It also provides lawmakers a little bipartisan fun amid the relentless political battles.

Over seven innings Wednesday night, the Republicans trounced the Democrats 11-2 at Nationals Park, continuing the GOP's streak.

Lone Star stars

A Texas trio has been at the heart of the Republican side in recent years.

Rep. Jake Ellzey of Midlothian got on base repeatedly before heading — still in uniform — back to the Capitol to join other Appropriations Committee members working late into the night on spending bills.

Rep. August Pfluger of San Angelo demonstrated his trademark defensive skills in his customary spot at third base.

Rep. Morgan Luttrell of Magnolia assumed catching duties as usual.

He struggled on offense for most of the game before running out a base hit for his last at-bat in the top of the 6th inning.

It was Luttrell's final appearance at the plate, given he opted not to run for reelection this year, and he celebrated like he'd just won the World Series.

"That was my walk-off," Luttrell said the next morning as he moved gingerly through the Capitol.

"When I heard the pop of the glove after my foot hit the bag, I cannot tell you how happy I was."

Democrats' turn

Texas Democrats had limited participation in the game, although the speedy Rep. Greg Casar of Austin contributed some pinch running.

Casar won the title of "fastest man in Congress" two years ago.

A new father, he said it was difficult to juggle baseball practice this year with the demands of legislative work and baby duties.

As Democrats were getting trounced in the baseball game, Casar taunted New Yorkers in the dugout about the lead the San Antonio Spurs were building in Game 4 of the NBA finals.

He later watched the Spurs' second half collapse at home and was bracing for payback from his Empire State colleagues as he arrived for votes the next morning.

The baseball game announcers pondered whether rule changes will be required next year to account for the power hitting of former Texas Ranger star Mark Teixeira, who is favored to win a House seat in the Austin area.

Casar said Democrats have a plan if the ex-slugger takes the field next year.

"Teixeira's never going to see a pitch," Casar said. "We're just going to roll the ball."

WASHINGTON

Trump sticks with intel pick despite calls for new director

By Mary Clare Jalonick, Lisa Mascaro and Seung Min Kim
The Associated Press

WASHINGTON — Republicans and Democrats on Capitol Hill have lobbied President Donald Trump to immediately name a permanent director of national intelligence to make it easier for Congress to renew a key surveillance authority before it expires. But Trump has so far resisted.

Trump has instead doubled down on his temporary pick to lead the intelligence agencies, federal housing finance regulator Bill Pulte, even though he has little experience for the job, and as Democrats are withholding their votes for the renewal of Section 702 of the Foreign Intelligence Surveillance Act, known as FISA, set to lapse today. On Wednesday, Trump asked for a short-term extension of the law to "provide time for the selection and confirmation of a permanent Head of the Agency."



BILL PULTE

The impasse could soon result in the U.S. government being limited in what intelligence it can collect abroad just as World Cup games begin in cities around the country and ahead of celebrations for the nation's 250th anniversary.

Senate Majority Leader John Thune, R-S.D., said Wednesday that Republican leaders have "made our views known" to the White House about the easiest way to get the bill passed, and "we're just doing what we can here to ensure that the White House understands what will be necessary in order to make that happen."

Trump said on Friday that he is interviewing five candidates as his pick to lead the agency permanently and that all have a national security background.

"It's an important position and one that I think will be filled by a highly qualified person," said House Speaker Mike Johnson, who met with Trump this week to talk about the FISA impasse.

To unlock votes for FISA, though, the pick will have to be soon — and Trump's choice will have to satisfy both Republicans and Democrats.

FISA

Section 702 of FISA allows agencies including the CIA, National Security Agency and FBI to collect communications from foreign targets overseas without a warrant.

While members of both parties who cite privacy issues have long wanted to limit the authority, there is broad bipartisan support to renew it, especially after Republicans and Democrats recently worked out a compromise bill. But Democrats are now withholding their support because of concerns over Pulte.

Virginia Democrat Mark Warner, the top Democrat on the Senate intelligence committee, has worked with Republicans on the compromise legislation to renew the authority.

But he called Pulte's appointment to replace outgoing DNI Tulsi Gabbard "a live hand grenade" as they try to pass it.

Republican leaders tried to start the process last week, but seven Republicans joined nearly all Democrats in blocking a long-term extension.

Warner said Wednesday that the only way he'll support a short-term extension of the surveillance law is if the principal deputy director of national intelligence, Aaron Lukas, is the acting leader during the duration of that extension.

Sen. Tom Cotton, chairman of the Senate Intelligence Committee, and Sen. Chuck Grassley, chairman of the Senate Judiciary Committee, have warned the administration that the spy tool is likely to lapse.

The administration should prepare "for a potential significant gap in foreign intelligence collection," they wrote in a letter.

Pulte's appointment

After bipartisan pushback to Pulte's temporary appointment, Trump said last week that he would not permanently nominate him to the position. But Democrats, and some Republicans, want his appointment pulled immediately and for Trump to nominate a replacement that can be confirmed by the Senate.

On Tuesday, though, Trump announced that Pulte would not only take over as acting director — he'd also start earlier than expected, on June 19.

NOTICE OF PUBLIC HEARING ON COLLIN CENTRAL APPRAISAL DISTRICT BUDGET

The Collin Central Appraisal District will hold a public hearing on a proposed budget for the 2027 fiscal year.

The public hearing will be held on June 25, 2026 at 6:00 PM at the Central Appraisal District office, 250 Eldorado Pkwy., McKinney, Texas.

A summary of the Appraisal District budget follows:

The total amount of the proposed budget is $34,986,700.

The total amount of increase over the current year's budget is $886,200.

The number of employees compensated under the proposed budget will be: 183 full-time, 0 part-time.

The number of employees compensated under the current budget is: 178 full-time, 0 part-time.

The Collin Central Appraisal District is supported solely by payments from the local taxing units served by the Appraisal District.

If approved by the Collin Central Appraisal District Board of Directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities, and towns served by the Collin Central Appraisal District.

A copy of the proposed budget is available for public inspection in the office of each of those governing bodies. The proposed budget may also be viewed at the Collin Central Appraisal District office.

CLIMATE

El Nino is here and scientists say it will likely be big, bad and costly

By Seth Borenstein
The Associated Press

WASHINGTON — El Nino, Nature's chaotic climate agent, has formed in a warmed-up Pacific Ocean and is expected to grow to historic strength, meteorologists announced Thursday.

Experts said the El Nino, a natural warming cycle, should further heat a globe already warming from fossil fuel pollution and will likely turbocharge extreme weather across the planet. Meteorologists forecast it will rival — or exceed — a record El Nino that began in 1997 and helped trigger billions of dollars in damage from heat waves, floods, droughts, tornadoes and wildfires.

The U.S. National Oceanic and Atmospheric Administration officially confirmed the existence of the El Nino, which is a warming of the Pacific near the equator that affects weather patterns across the globe. NOAA's announcement said there's a 63% chance that the El Nino will get so intense this late fall and early winter that it "would rank among the largest El Nino events in the historical record going back to 1950."

The warm, deep waters of an El Nino affect weather patterns by bringing "a lot of extra heat to the surface, fueling a lot of extreme events for a lot of places around the world," said Clark University climate scientist Abby Frazier.

She said, especially in the Pacific, "it can get dire very quickly."

El Nino's impacts

The weather pattern's effects vary by region. El Nino often dampens — but doesn't eliminate — Atlantic hurricane season activity, but increases it in the Pacific. So while the U.S. East and Gulf coasts may get a break, Hawaii and other islands are more in danger, Frazier said.

In the U.S., El Ninos can cause more intense storms with heavier rainfall in the South, but they also tend to generally benefit the U.S. agriculture industry, said Jon Gottschalck, operational branch chief at NOAA's Climate Prediction Center.

Favorable conditions

Michael Ferrari, meteorologist and head of research at the investment research firm Moby, said conditions for grains and seed, especially soybeans, look favorable in 18 major growing states, but are more mixed when it comes to dairy and cattle.

The northern Rockies and Southwest — where there's an "off the charts" snow drought — could get some strong summer rains, Gottschalck said. The biggest effect in the U.S. is often in the winter, when the south can get wetter and the Pacific Northwest warmer and drier.

Collin Central Appraisal District

June 10, 2026

«Full_Name», «Job_Title»
«Company»
«Address»
«City», «StateProvince» «ZIPPostal_Code»

Dear «Salute»:

Please find enclosed a copy of our proposed 2027 budget, including a list showing the estimated share of the budget for each of our ninety-nine taxing jurisdictions. A copy of the proposed budget should be maintained for public inspection at your principal administrative office.

State law requires that the Central Appraisal District be funded by all taxing jurisdictions in Collin County, based on a calculation of each jurisdiction's tax levy as it compares to the amount of taxes levied by all jurisdictions in total. The estimated share of the budget for each jurisdiction was calculated utilizing the 2026 Certified Estimate of Value provided to you on April 24, 2026 and your 2025 tax rate.

Your estimated share for the 2027 Proposed Budget is «Budget_Share_Proposed_Total».

Please keep in mind that the estimated share listed above is a projection for planning purposes. As a general rule, the primary reasons your actual share could increase above the estimated share would be if your entity's 2026 appraisal roll and/or your 2026 tax rate increases more than the overall trend for all taxing entities combined, therefore changing your levy position when compared to other taxing entities. Also, non-school district entities should anticipate a small shift in funding from school districts to non-school districts due to the potential compression of school district Maintenance & Operations (M&O) tax rates, as mandated by our Legislature. As required by the Tax Code, I must provide each entity with their "estimated share". The estimate above utilizes your 2025 actual tax rate, since we do not know where the 2026 tax rates will settle in after new taxable values, new exemptions, more tax freeze loss, the calculation of debt rates and after potential school rate reductions caused by compression. The "estimated share" calculation is made even more difficult since we must use the Certified Estimate of Taxable Value from April 24, 2026.

For budgeting purposes, we would recommend that school districts use the higher of the estimate above or your 2026 payment total. For all non-school district entities I would use the estimate above, with 2.00% to 3.00% added to account for the potential shift caused by the compression of school district M&O tax rates.

Your actual share of the 2027 budget will not be available until the 2026 appraisal roll is certified and all taxing jurisdictions adopt their 2026 tax rate. Once these two events occur, we will calculate the actual share for each taxing entity and generate a billing notice outlining your 2026 amount due, along with quarterly billing amounts. Quarterly payments will be due in equal installments before January 1, April 1, July 1, and October 1, 2027.

A public hearing on the 2027 Proposed Budget will be conducted at the District's office located at 250 Eldorado Pkwy, McKinney, TX on June 25, 2026 at 6:00 pm.

Please contact Marty Wright, Chief Appraiser marty.wright@cadcollin.org or Brian Swanson, Assistant Chief Appraiser brian.swanson@cadcollin.org at your earliest convenience should you have questions or comments concerning the 2027 Proposed Budget.

Sincerely,



Randal Shinn, Secretary of the Board of Directors
Collin Central Appraisal District

Collin Central Appraisal District

BOARD OF DIRECTORS

Richard Grady, Chairman
Scott Grigg, Tax Assessor
Alvin Benton
Jason Ross
Sumbel Zeb
Randal Shinn, Secretary
Doug Bender
Andrew Cook
Veronica Yost

CHIEF APPRAISER

Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2026-99

The Collin Central Appraisal District Board of Directors met in open session on June 25, 2026. The Board, with a quorum present, by a vote of _____ (for) and _____ (against) adopted the following resolution:

"Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts the 2027 Budget, in the total amount of $34,986,700, after conducting a Public Hearing on June 25, 2026. The budget takes effect January 1, 2027."

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this _____ day of _____, 2026.

_____
Richard Grady, Chairman

(and/or)

_____
Randal Shinn, Secretary

G.2.
Receive recommendation and vote on adopting the 2027 employer contribution rate to the Texas County District Retirement System (TCDRS).

June 25, 2026

Collin Central Appraisal District

June 25, 2026

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

RE: Employer 2027 TCDRS Contribution Rate

Based on reporting to the Board during the 2027 budget workshop and the attached Plan Customizer summary from Texas County District Retirement System, it is my recommendation that the Board adopt an employer contribution rate of 13.25% for 2027. For reference, the 2026 employer contribution rate is 13.25%.

www.collincad.org

250 Eldorado Pkwy
McKinney, Texas 75069

Metro 469-742-9200
Toll-Free 866-467-1110

Admin Fax 469-742-9209
Appraisal Fax 469-742-9205

BACK TO AGENDA

PLAN CUSTOMIZER SUMMARY FOR PLAN YEAR 2027

Collin County Central Appraisal District

ATTACHMENT 6

CURRENT PLAN AND PROPOSED PLAN(S)

	Current Plan	NO COLA	30% COLA CPI	50% COLA CPI
Basic Plan Options				
Employee Deposit Rate	7.00%	7.00%	7.00%	7.00%
Employer Matching	250%	250%	250%	250%
Application of Matching	Past & Future	Past & Future	Past & Future	Past & Future
Prior Service Credit	150%	150%	150%	150%
Retirement Eligibility				
Age 60 (Vesting)	8 yrs of service	8 yrs of service	8 yrs of service	8 yrs of service
Rule Of	75 yrs total age + service	75 yrs total age + service	75 yrs total age + service	75 yrs total age + service
At Any Age	30 yrs of service	30 yrs of service	30 yrs of service	30 yrs of service
Optional Benefits				
Partial Lump-Sum Payment at Retirement	Yes	Yes	Yes	Yes
Group Term Life	NONE	NONE	NONE	NONE
COLA	N/A	N/A	**30% CPI**	**50% CPI**
Retirement Plan Funding				
Normal Cost Rate	10.60%	10.60%	10.60%	10.60%
UAAL/(OAAL) Rate	-0.65%	-0.90%	-0.49%	0.81%
Required Rate	9.95%	9.70%	10.11%	11.41%
Elected Rate	13.25%	13.25%	13.25%	13.25%
Additional Employer Contribution	$0.00	**$400,000.00**	**$400,000.00**	**$400,000.00**
Total Contribution Rate				
Retirement Plan Rate	13.25%	13.25%	13.25%	13.25%
Group Term Life Rate	0.00%	0.00%	0.00%	0.00%
Total Contribution Rate	13.25%	13.25%	13.25%	13.25%
Valuation Results				
Actuarial Accrued Liability	$66,520,148	$66,520,148	$67,113,210	$68,694,164
Actuarial Value of Assets	$67,130,648	$67,502,741	$67,502,741	$67,502,741
Unfunded/(Overfunded) Actuarial Liability	($610,500)	($982,593)	($389,531)	$1,191,423
Funded Ratio	100.9%	101.5%	100.6%	98.3%



Collin Central Appraisal District

BOARD OF DIRECTORS

Richard Grady, Chairman
Scott Grigg, Tax Assessor
Alvin Benton
Jason Ross
Sumbel Zeb
Randal Shinn, Secretary
Doug Bender
Andrew Cook
Veronica Yost

CHIEF APPRAISER

Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2026-1152

The Collin Central Appraisal District Board of Directors met in open session on June 25, 2026. The Board, with a quorum present, by a vote of _____ (for) and _____ (against) adopted the following resolution:

"Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts a 2027 employer contribution rate of 13.25%, for the Texas County District Retirement System (TCDRS), effective January 1, 2027."

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this _____ day of _____, 2026.

_____
Richard Grady, Chairman

(and/or)

_____
Randal Shinn, Secretary

BACK TO AGENDA

G.3.
Receive recommendation and vote on granting a 2027 retiree COLA.

June 25, 2026

Collin Central Appraisal District

June 25, 2026

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

RE: Retiree COLA

It is my recommendation, based on the guidelines found in Policy 1007, that the Board grant a retiree 50% COLA CPI for budget year 2027.

The guidelines in Policy 1007 were formed to keep the District from receiving a “repeating COLA” district label under GASB68. Being designated a repeating COLA district drastically increases GASB68 pension liability.

www.collincad.org

250 Eldorado Pkwy
McKinney, Texas 75069

Metro 469-742-9200
Toll-Free 866-467-1110

Admin Fax 469-742-9209
Appraisal Fax 469-742-9205

Collin Central Appraisal District

BOARD OF DIRECTORS

Richard Grady, Chairman
Scott Grigg, Tax Assessor
Alvin Benton
Jason Ross
Sumbel Zeb
Randal Shinn, Secretary
Doug Bender
Andrew Cook
Veronica Yost

CHIEF APPRAISER

Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2026-1156

The Collin Central Appraisal District Board of Directors met in open session on June 25, 2026. The Board, with a quorum present, by a vote of _____ (for) and _____ (against) adopted the following resolution:

"Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts a 50% COLA CPI for CAD retirees for budget year 2027, based on guidelines found in Policy #1007."

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this _____ day of _____, 2026.

_____
Richard Grady, Chairman

(and/or)

_____
Randal Shinn, Secretary

G.4.

Receive recommendation and vote on remitting budget funds to the Texas County District Retirement System (TCDRS) to offset future COLA costs and Unfunded Actuarial Liability (UAAL).

June 25, 2026

Collin Central Appraisal District

BOARD OF DIRECTORS

Richard Grady, Chairman
Scott Grigg, Tax Assessor
Alvin Benton
Jason Ross
Sumbel Zeb
Randal Shinn, Secretary
Doug Bender
Andrew Cook
Veronica Yost

CHIEF APPRAISER

Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2026-1153

The Collin Central Appraisal District Board of Directors met in open session on June 25, 2026. The Board, with a quorum present, by a vote of _____ (for) and _____ (against) adopted the following resolution:

"Be it resolved that the Collin Central Appraisal District Board of Directors hereby authorizes the chief appraiser to make a lump sum payment in the amount of $400,000 in the Texas County District Retirement System (TCDRS), during the fourth quarter of 2026. The purpose of the payment is to offset future COLA costs and Unfunded Actuarial Accrued Liability (UAAL)."

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this _____ day of _____, 2026.

_____
Richard Grady, Chairman

(and/or)

_____
Randal Shinn, Secretary

BACK TO AGENDA

G.5.
Receive recommendation and vote on the designation of reserve funds, based on the year-end 2025 audit.

June 25, 2026

Collin Central Appraisal District

June 25,2026

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

RE: Designation of Budget Reserve Funds

Based on discussions during the budget process and information from our year-end 2025 Audit, the following is my recommendation for the designation of reserve funds below the line.

DESIGNATED FUNDS	AMOUNT
Building Capital	$15,240,000
Litigation	$1,700,000
Litigation (Court Ordered Attorney Fees)	$500,000
Technology (Hardware, Software & Cloud)	$2,000,000
Ongoing Operations & Disaster Recovery	$1,200,000
Insurance	$500,000
TCDRS Pension Liability, Cease of Operations	$2,000,000
Future Election Services	$2,415,620
2026 Budget Buy Down	$6,000,000
2027 Budget Buy Down	$6,500,000
TOTAL DESIGNATED FUNDS	**$38,055,620**
TOTAL UNDESIGNATED FUNDS	**$0**
GRAND TOTAL RESERVE, (SUM OF DESIGNATED AND UNDESIGNATED FUNDS)	**$38,055,620**
Committed Funds: TCDRS Pension Liability, 2026 Budget Buy Down and 2027 Budget Buy Down	**-$14,500,000**
GRAND TOTAL RESERVE FUNDS AVAILABLE FOR EXPENDITURE, WITH BOARD APPROVAL	**$23,555,620**

Attachment: Net Position summary from year-end 2025 Audit, page 5, showing Net Position Unrestricted of $38,055,620.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15-27 of this report.

Final budget compared to actual results. The required supplementary information provides a budgetary comparison statement for the proprietary fund. This statement can be found on pages 30-31 of this report. The District's increase in Net Position is due to higher than budgeted revenues in these categories: Interest Income, Misc Revenue, and Pension Income. Additionally, Net Position was higher due to lower than budgeted expenditures in 1) Payroll (Wages and Benefits) due to unfilled positions and salary variances due to attrition, 2) Building Modifications and all IST related expenses due to delayed timing in purchases, 3) Telephone/Internet/Data Cloud, Postage, and Supplies (including printing) due to efficiencies and innovations.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by $45,365,788 at the close of the most recent fiscal year.

A portion of the District's net position (16 percent) reflects its investment in capital assets (e.g. computers, furniture, and equipment) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The remaining balance of *unrestricted net position* $38,055,620 may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the District is able to report positive balances in both categories of net position for the government as a whole.

COLLIN CENTRAL APPRAISAL DISTRICT - Net Position

	2025	2024 (restated)
Current & Other Assets	$ 44,580,907	$ 39,873,894
Capital Assets	7,716,081	8,004,151
Total Assets	52,296,988	47,878,045
Deferred Outflows of Resources	3,092,068	3,599,827
Current & Other Liabilities	8,145,300	8,137,859
Noncurrent Liabilities	1,243,281	1,223,528
Total Liabilities	9,388,581	9,361,387
Deferred Inflows of Resources	634,687	286,783
Net Position:		
Net Investment in Capital Assets	7,310,168	7,487,827
Unrestricted	38,055,620	34,341,875
Total Net Position	$ 45,365,788	$ 41,829,702

Collin Central Appraisal District

BOARD OF DIRECTORS

Richard Grady, Chairman
Scott Grigg, Tax Assessor
Alvin Benton
Jason Ross
Sumbel Zeb
Randal Shinn, Secretary
Doug Bender
Andrew Cook
Veronica Yost

CHIEF APPRAISER

Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2026-1154

The Collin Central Appraisal District Board of Directors met in open session on June 25, 2026. The Board, with a quorum present, by a vote of _____ (for) and _____ (against) adopted the following resolution:

"Be it resolved that the Collin Central Appraisal District Board of Directors hereby designates the following budget reserve funds below the line, as individually listed on the following page, effective June 25, 2026."

DESIGNATED FUNDS	AMOUNT
Building Capital	$15,240,000
Litigation	$1,700,000
Litigation (Court Ordered Attorney Fees)	$500,000
Technology (Hardware, Software & Cloud)	$2,000,000
Ongoing Operations & Disaster Recovery	$1,200,000
Insurance	$500,000
TCDRS Pension Liability, Cease of Operations	$2,000,000
Future Election Services	$2,415,620
2026 Budget Buy Down	$6,000,000
2027 Budget Buy Down	$6,500,000
TOTAL DESIGNATED FUNDS	**$38,055,620**
TOTAL UNDESIGNATED FUNDS	**$0**
GRAND TOTAL RESERVE, (Designated and Undesignated)	**$38,055,620**
Committed Funds: TCDRS Pension Liability, 2025 & 2026 Budget Buy Downs	-$14,500,000
GRAND TOTAL RESERVE FUNDS AVAILABLE FOR EXPENDITURE, WITH BOARD APPROVAL	**$23,555,620**

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this_____day of _____, 2026.

_____
Richard Grady, Chairman

(and/or)

_____
Randal Shinn, Secretary

G.6.
Discuss and vote on Policy #101 changes.

June 25, 2026

Collin Central Appraisal District

POLICY NUMBER: 101

POLICY NAME: BOARD OF DIRECTORS MONTHLY MEETINGS

It is the policy of the Board of Directors of the Collin Central Appraisal District that the Board will meet in regular session at least eight (8) times per year in a public meeting. In accordance with Section 6.04(b) of the Property Tax Code, the Board will schedule meetings in such a manner to meet at least once per calendar quarter. The meetings shall be designated at the beginning of each calendar year and so posted as scheduled Board meetings. The Board of Directors may hold additional regular, or special, Board meetings at the call of the Chairman of the Board of Directors as needed by properly posting the regular or special meeting in accordance with the Open Meetings Act.

Open Meetings and Public Hearing Notices
The administrative duty of posting open meeting notices, including the agenda for Board meetings and public hearings and the delivery of written notices to the presiding officer of the governing body of each taxing entity participating in the district of the date, time, and place for the public hearings and Board meetings, has been delegated by the Board, with consent of the Board Secretary to relinquish such duty, to the Chief Appraiser.

Agenda Items Added at Board Member Request
Under section: New Business, Board of Directors Members can request an agenda item be added to an upcoming meeting agenda by recommending the item in open session of a meeting for consideration by the full Board. After discussion, if the item receives a second motion it will be added to an upcoming meeting. The Board hereby delegates to the Chief Appraiser the task of researching the item and determining when the item will be added to a future agenda based on the complexity of the agenda item.

At any time before the 7th business day before the next upcoming board meeting, a board member can contact the Board Chairman and Board Secretary to expedite an item that needs immediate attention to be added to the next board meeting. Both Chairman and Secretary must agree to add the item and will let the Chief Appraiser know once the decision is made to do so.

Property Tax Code Section: 6.04(b)

Date Adopted: September 24, 2009
Resolution # 2009-2

Date Adopted: January 29, 2026
Resolution # 2026-96

Date Adopted: June 25, 2026
Resolution # 2026-100

Collin Central Appraisal District

POLICY NUMBER: 101

POLICY NAME: BOARD OF DIRECTORS MONTHLY MEETINGS

It is the policy of the Board of Directors of the Collin Central Appraisal District that the Board will meet in regular session at least eight (8) times per year in a public meeting. In accordance with Section 6.04(b) of the Property Tax Code, the Board will schedule meetings in such a manner to meet at least once per calendar quarter. The meetings shall be designated at the beginning of each calendar year and so posted as scheduled Board meetings. The Board of Directors may hold additional regular, or special, Board meetings at the call of the Chairman of the Board of Directors as needed by properly posting the regular or special meeting in accordance with the Open Meetings Act.

Open Meetings and Public Hearing Notices
The administrative duty of posting open meeting notices, including the agenda for Board meetings and public hearings and the delivery of written notices to the presiding officer of the governing body of each taxing entity participating in the district of the date, time, and place for the public hearings and Board meetings, has been delegated by the Board, with consent of the Board Secretary to relinquish such duty, to the Chief Appraiser.

Agenda Items Added at Board Member Request
Under section: New Business, Board of Directors Members can request an agenda item be added to an upcoming meeting agenda by recommending the item in open session of a meeting for consideration by the full Board. After discussion, if the item receives a second motion it will be added to an upcoming meeting. The Board hereby delegates to the Chief Appraiser the task of researching the item and determining when the item will be added to a future agenda based on the complexity of the agenda item.

At any time before the 7th business day before the next upcoming board meeting, a board member can contact the Board Chairman and Board Secretary to expedite an item that needs immediate attention to be added to the next board meeting. Both Chairman and Secretary must agree to add the item and will let the Chief Appraiser know once the decision is made to do so.

Property Tax Code Section: 6.04(b)

Date Adopted: September 24, 2009
Resolution # 2009-2

Date Adopted: January 29, 2026
Resolution # 2026-96

Date Adopted: June 25, 2026
Resolution # 2026-100

Collin Central Appraisal District

BOARD OF DIRECTORS

Richard Grady, Chairman
Scott Grigg, Tax Assessor
Alvin Benton
Jason Ross
Sumbel Zeb
Randal Shinn, Secretary
Doug Bender
Andrew Cook
Veronica Yost

CHIEF APPRAISER

Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2026-100

The Collin Central Appraisal District Board of Directors met in open session on June 25, 2026. The Board, with a quorum present, by a vote of _____ (for) and _____ (against) adopted the following resolution:

"Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts changes to Policy #101 regarding Board of Directors Monthly Meetings."

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this _____ day of _____, 2026.

_____
Richard Grady, Chairman

(and/or)

_____
Randal Shinn, Secretary

BACK TO AGENDA

G.7.
Presentation and vote on replacing District cubicles.

June 25, 2026

Collin Central Appraisal District

June 18, 2026

TO: Board of Directors

FROM: Brian Swanson, Assistant Chief Appraiser

RE: Request for new office cubicles

At your April 23, 2026 regular meeting an agenda item was brought to you requesting the replacement of the staff appraiser cubicles to increase our current capacity from 51 to 78 to meet the growth that this office has experienced in the last 18 years. After discussions it was recommended to staff to bring this item back to the Board of Directors after additional numbers could be attained for not only other cubicle companies, but also new carpet installation and the electricity connections.

A great deal of time and effort was spent over the last two months meeting with various vendors that have State of Texas approved cooperative pricing. Below is a table with the cubicle, carpet, and electrical companies that responded either positively or negatively to our request.

ITEM	VENDOR	QUOTE
CUBICLE-HON	BUSINESS ESSENTIALS	$ 565,431.00
CUBICLE-OFD	BUSINESS ESSENTIALS	$ 472,245.38
CUBICLE-HON	INDECO	$ 445,823.66
CUBICLE	PERRY CONRACT FURNITURE	DECLINED
CUBICLE-HON	PLANO OFFICE SUPPLY	$ 323,396.49
CARPET	CARPET TECH	DECLINED
CARPET	MILIKEN	NO QUOTE
CARPET	ONE SOURCE	$ 100,154.75
CARPET	PONDER	DECLINED
CARPET	SPECTRA	$ 93,638.49
ELECTRICAL	4G ELECTRICIAN	$ 21,932.78
ELECTRICAL	INTEX	$ 13,760.00
ELECTRICAL	W3 ELECTRIC	$ 3,336.50
MOVING	BUSINESS ESSENTIALS	$ 10,045.00
MOVING	INDECO	$ 2,500.00
MOVING-DISPOSAL	ZIP ZAP	$ 11,650.00
MOVING-RECYCLING	ZIP ZAP	$ 15,625.00
MOVING-STORAGE	ZIP ZAP	$ 18,722.00

To give a brief breakdown of the various quotes, I will discuss these in a very high flight, and include the quotes for your review as an attachment to this summary.

As was discussed back in April, we asked the cubicle vendors to come out, measure the spaces for residential/land and also commercial/BPP to tell us how many more cubes they believe they could fit into these spaces. Business Essentials (BE), Indeco, and Plano Office Supply (Plano) all came to the office to measure the areas. BE quoted two different products, one is the HON brand that we currently have throughout the building, and the other is a different brand called OFD. Indeco has the HON brand quote, but it is slightly reduced from the April meeting. Plano is using the HON brand as well. The major difference between the quotes is that Plano mapped out only 66 total cubes, where Indeco has 78, and BE says they can fit 82. The 82 cubes from BE would be the extreme maximum as we had discussed previously with Indeco about leaving four of the current larger cubes for senior residential appraisers in the future. After discussions with staff and comparing the quotes, all of which are state approved cooperative purchasing prices, our recommendation is to proceed with Indeco for the 78 cubicles. We have a history with Indeco, we know the level of customer service we will receive and the quick turn around that will take place.

Next we will review the carpet quotes from One Source and Spectra. As outlined in the table above, Carpet Tech, Miliken, and Ponder did not provide quotes. One Source has been our vendor for carpet for quite some time, and has the information for the squares to match what we currently have installed throughout the building with each new renovation we have done over the years. Spectra was able to match the carpet so it will be the same pattern and colors. Staff discussed the spaces and decided to request the individual manager/senior offices that have not had new carpet be done at this same time. One Source quoted $100,154.75 to carpet the main areas and the managerial offices. Spectra quoted $50,051.55 to carpet the main areas, but we noticed that they forgot to add the moisture barrier like One Source has and we firmly believe is needed as it has been installed in the other areas of this building. Spectra came back with the moisture barrier for another $26,076.61 making their total for the main areas $76,128.16. Spectra also quoted another $17,465.49 for the managerial offices. Again, these added spaces are not necessary, but we wanted to know how much it would cost so then everything in these areas is new and matches. While Spectra is $6,516.27 less, we believe that the customer service and prior experience we have from One Source is a reason to give them the job over Spectra.

For the electrical, we have only three quotes and they are not apples to apples. 4G Electrician gave us a quote that was substantially higher than the others. W3 did not give a full quote as they will not proceed until we have decided how many cubicles we will have and the layout. Intex was able to feel comfortable with our requests to give a quote and were flexible enough to know that things can move and change slightly during the installation. Our recommendation is to use Intex as they have been our electrical vendor the entire time we have occupied this building.

Finally the moving piece is to remove the old cubicles. Obviously, looking at the quotes Indeco will win this hands down with their fee being only a quarter of the others to remove the old cubicles. These cubicles have long been discontinued so disposal is the only viable option. Finding someone to take that many cubes will be very difficult and they are fully depreciated at this point.

We appreciate the Board’s consideration of this purchase as it will serve this staff well to have the additional space available to expand our staff to meet the growth that has already been here in Collin County, and continues to arrive at a rapid pace.

Indeco
Furniture Done Right

Proposal

Indeco - Dallas
805 E. 4th Avenue
Belton, TX 76513
Phone: 1-800-692-4256

Order Number	19412
Date	05/08/2026
Customer PO No	
Customer Name	Collin County Appraisal District
Salesperson	Fred Lin
Project Number	
Terms	NET 30
Page	1 of 4

TO
Collin County Appraisal District
250 Eldorado Parkway
McKinney, TX 75069

ATTN: AP
Email: accountspayable@cadcollin.org

SHIP TO
Collin Central Appraisal District
250 El Dorado Parkway
McKinney, TX 75069

ATTN: Robert Wood
Phone: 469-742-9268
Email: robert.wood@cadcollin.org

Prepared for : Fred Lin

Line	Quantity	Description	Unit Price	Extended Amount
1	78.00 Each	HON H18723R--.L-$(P1)-.LOFT Flagship Series Pedestal "R" Pull Mobile B/B/F 23D .L:Standard Random Key Lock $(P1):P1 Paint Opts .LOFT:Loft Tag: Tag TG: BBF	310.20	24,195.60
2	78.00 Each	HON HEC65PLN--$(P1)-.LOFT 65H "L" Connector Post $(P1):P1 Paint Opts .LOFT:Loft Tag: Tag TG: CP-65-L	60.22	4,697.16
3	18.00 Each	HON HEC65PTN--$(P1)-.LOFT 65H "T" Connector Post $(P1):P1 Paint Opts .LOFT:Loft Tag: Tag TG: CP-65-T	58.03	1,044.54
4	30.00 Each	HON HEC65PXN--$(P1)-.LOFT 65H "X" Connector Post $(P1):P1 Paint Opts .LOFT:Loft Tag: Tag TG: CP-65-X	55.55	1,666.50
5	13.00 Each	HON HECPP--$(P1)-.LOFT Power pole w/o receptacles 6' 6"H 2" x 2" $(P1):P1 Paint Opts .LOFT:Loft Tag: Tag TG: PP	114.40	1,487.20
6	39.00 Each	HON HECS1 Single Connector Strap Tag: Tag TG: CS	6.88	268.32
7	78.00 Each	HON HECSL "L" Connector Strap	6.88	536.64
8	5.00 Each	HON HECST "T" Connector Strap	10.18	50.90
9	30.00 Each	HON HECSX "X" Connector Strap	11.83	354.90
10	96.00 Each	HON HEFEC65P--$(P1)-.LOFT Panel Finished End Covers 65H $(P1):P1 Paint Opts .LOFT:Loft	27.50	2,640.00

Indeco
Furniture Done Right

Proposal

Indeco - Dallas
805 E. 4th Avenue
Belton, TX 76513
Phone: 1-800-692-4256

Order Number	19412
Date	05/08/2026
Customer PO No	
Customer Name	Collin County Appraisal District
Salesperson	Fred Lin
Project Number	
Terms	NET 30
Page	2 of 4

		Tag: Tag TG: 65E		
11	270.00 Each	HON HETC24--$(P1)-.LOFT Panel Top Cap 24"W $(P1):P1 Paint Opts .LOFT:Loft Tag: Tag TG: TC24	16.78	4,530.60
12	213.00 Each	HON HETC48--$(P1)-.LOFT Panel Top Cap 48"W $(P1):P1 Paint Opts .LOFT:Loft Tag: Tag TG: TC48	28.33	6,034.29
13	270.00 Each	HON HETP6524FP--$(A)-.APN-16-$(P1)-.LOFT Tackable Panel w/o TC 65H x 24W $(A):Grd A Fabric .APN:Appoint 16:Nimbus $(P1):P1 Paint Opts .LOFT:Loft Tag: Tag TG: 24/65	151.25	40,837.50
14	213.00 Each	HON HETP6548FP--$(A)-.APN-16-$(P1)-.LOFT Tackable Panel w/o TC 65H x 48W $(A):Grd A Fabric .APN:Appoint 16:Nimbus $(P1):P1 Paint Opts .LOFT:Loft Tag: Tag TG: 48/65	193.60	41,236.80
15	78.00 Each	HON HH871224 Electrical Power Harness 24W 3-1 & 2-2 Systems Tag: Tag TG: 24PH	85.52	6,670.56
16	39.00 Each	HON HH871248 Electrical Power Harness 48W 3-1 & 2-2 Systems Tag: Tag TG: 48PH	89.93	3,507.27
17	34.00 Each	HON HH871501--.LOFT Duplex Receptacle Circuit 1 3-1 & 2-2 Systems .LOFT:Loft	18.43	626.62
18	26.00 Each	HON HH871502--.LOFT Duplex Receptacle Circuit 2 3-1 & 2-2 Systems .LOFT:Loft	18.43	479.18
19	18.00 Each	HON HH871503--.LOFT Duplex Receptacle Circuit 3 3-1 System Only .LOFT:Loft	18.43	331.74
20	78.00 Each	HON HH871504--.LOFT Duplex Receptacle Circuit 4 3-1 & 2-2 Systems .LOFT:Loft	18.43	1,437.54
21	13.00 Each	HON HH871912 Ceiling In-Feed Cable 144" long Tag: Tag TG: CIF - 144	99.00	1,287.00
22	39.00 Each	HON HHALRETL--$(P1)-.LOFT Rectange leg T foot HAT to Panel (LH) $(P1):Grade 1	100.10	3,903.90

Indeco
Furniture Done Right

Proposal

Indeco - Dallas
805 E. 4th Avenue
Belton, TX 76513
Phone: 1-800-692-4256

Order Number	19412
Date	05/08/2026
Customer PO No	
Customer Name	Collin County Appraisal District
Salesperson	Fred Lin
Project Number	
Terms	NET 30
Page	3 of 4

		.LOFT:Loft Tag: Tag TG: TL		
23	39.00 Each	HON HHALRETR--$(P1)-.LOFT Rectange leg T foot HAT to Panel (RH) $(P1):Grade 1 .LOFT:Loft Tag: Tag TG: TR	100.10	3,903.90
24	78.00 Each	HON HHATB2S2LT--$(P1)-.LOFT-.X-.MEM 2 Stage 2 Leg Rectangle T Foot $(P1):P1 Paint Opts .LOFT:Loft .X:Standard Glide .MEM:Memory Preset Tag: Tag TG: HATB-2S-T	446.51	34,827.78
25	78.00 Each	HON HHATW2870CT--$(L1STD)-.PINC-.PINC-.G2-LOFT-.P 70W x 28D Rect Worksurface - C/T Base $(L1STD):Grd L1 Standard Laminates .PINC:Pinnacle .PINC:Pinnacle .G2:2 Grommets - Offset LOFT:Loft .P:Black Tag: Tag TG: 28/70	222.47	17,352.66
26	78.00 Each	HON HIWMM--.Y1-.A-.S-.IC-$(2)-.WP-39-.TL-.SB-.T Ignition 2 Task Mid-back .Y1:Synchro-Tilt W Seat Slider .A:Height and Width Adj. Arm .S:Black All-Surface Caster .IC:4-Way Charcoal $(2):Grade 2 Uph .WP:Whisper Vinyl 39:Charcoal .TL:Titanium Adjustable Lumbar .SB:Standard Base .T:Black Tag: Tag TG: HIWMM	390.20	30,435.60
27	78.00 Each	HON HJTRGH36--.P 36" Cable Management Tray - Black Only .P:Black Tag: Tag TG: TRGH36	62.56	4,879.68
28	78.00 Each	HON HPSEAT24ND--$(2)-.WP-39 Contain 15x24 Pedestal Cushion $(2):Grd 2 Uph .WP:Whisper Vinyl 39:Charcoal Tag: Tag TG: Cushion	92.13	7,186.14
29	78.00 Each	HON HPWRMOD--.AC-.S-.SNW Desktop Power Mod Rectangular .AC:USB-A/C .S:Straight .SNW:Snow Tag: Tag TG: HPWRMOD	270.46	21,095.88
30	78.00 Each	HON HRVOH72FM--$(P1)-.LOFT-.L Abound Overhead-Metal Flipper Door 72" $(P1):P1 Paint Opts .LOFT:Loft .L:Lock	393.80	30,716.40

BACK TO AGENDA

Indeco
Furniture Done Right

Proposal

Indeco - Dallas
805 E. 4th Avenue
Belton, TX 76513
Phone: 1-800-692-4256

Order Number	19412
Date	05/08/2026
Customer PO No	
Customer Name	Collin County Appraisal District
Salesperson	Fred Lin
Project Number	
Terms	NET 30
Page	4 of 4

		Tag: Tag TG: 72		
31	270.00 Each	HON HSCKTPS--.X Straight Connector Kit .X:No Option Tag: Tag TG: IC	9.35	2,524.50
32	78.00 Each	HON HSLP283018FFM--.BK-.R-$(P1)-.LOFT-$(MATCH)-.NA-.L Contain 28Hx30Wx18D 2H Lateral Plinth MtlFrnts .BK:Flush Plinth .R:Radius $(P1):P1 Paint Opts .LOFT:Loft $(MATCH):Match Case .NA:Match Case .L:Lock Tag: Tag TG: 18x30x28H	743.54	57,996.12
33	78.00 Each	HON HWR2472P--$(L1STD)-.PINC-.PINC-.LOFT Systems Rectangular Worksurface Edgeband 24D x 72W $(L1STD):Grd L1 Standard Laminates .PINC:Pinnacle .PINC:Pinnacle .LOFT:Loft Tag: Tag TG: 24/72	212.58	16,581.24
34	117.00 Each	HON HWSB2--$(P1)-.LOFT Worksurface Bracket Kit $(P1):P1 Paint Opts .LOFT:Loft Tag: Tag TG: WBK	19.80	2,316.60
35	18.00 Each	HON HEFTAC--$(P1)-.LOFT Accelerate stability foot $(P1):Select P1 Paint .LOFT:Loft	150.70	2,712.60
36	1.00 Each	HON Surcharge HON Surcharge	17,115.92	17,115.92
37	1.00 Each	INDECO SALES Decommission Decommission of existing cubicles	2,500.00	2,500.00
38	1.00 Each	Indeco Freight Freight Freight	9,170.78	9,170.78
39	1.00 Each	Indeco Install Install Install	36,683.10	36,683.10
			Order Sub-Total :	$445,823.66
			TOTAL ORDER :	**$445,823.66**

Please review the quotation and notify us if any changes are needed. Pricing is valid for 30 days from date above.
Thank you for the opportunity to be of service!

BACK TO AGENDA

One Source Commercial Flooring, LLC
1701 Summit Ave., STE #10
Plano, TX 75074
Ph. (972) 422-2438
www.onesourcefloors.com

BID PROPOSAL#: Q0051347
06/17/2026

TO	PROJECT
COLLIN COUNTY APPRAISAL DISTRI 250 ELDORADO PARKWAY MCKINNEY, TX 075069 (469) 742 - 9268	CCAD RENOVATIONS

	SCOPE OF WORK	QTY	U/M	AMOUNT
.	CPT-1 BROADLOOM CARPET TARKETT STREET LIFE 12' BROWN DERBY 36112	101.00	SY	$2,840.62
·	CPT-1 FREIGHT	101.00	SY	$145.18
·	LABOR INSTALL CARPET BASE	1,580.00	LF	$1,975.00
·	LABOR EDGE BINDING LABOR	1,580.00	LF	$1,975.00
.	CPT-2 CARPET TILE TARKETT STREET LIFE 24"X24" BROWN DERBY 36112	1,600.00	SY	$45,000.00
·	CPT-2 FREIGHT	1,600.00	SY	$2,300.00
·	CPT-2 ADHESIVE TARKETT C-EX 4GAL	19.00	EA	$2,232.50
·	LABOR INSTALL CARPET TILE	1,440.00	SY	$5,400.00
·	UNDERLAY UNDERLAYMENT MEMBRANE KOVARA VAPORSHIELD 95 N/A	21.00	EA	$20,353.98
·	UNDERLAY UNDERLAYMENT TAPE KOVARA SEAM TAPE	21.00	EA	$1,601.25
·	LABOR INSTALL UNDERLAYMENT	12,622.00	SF	$3,944.37
·	PREP SL - SMOOTHING COMPOUND	41.00	EA	$716.98
·	PREP LABOR LABOR	41.00	EA	$1,025.00
·	LABOR DEMO CARPET	12,922.00	SF	$8,883.87
·	LABOR DEMO BASE RUBBER/VINYL	1,392.00	LF	$261.00
·	DUMPSTER DUMPSTER FEE	1.00	EA	$1,500.00

GRAND TOTAL: $100,154.75

Collin Central Appraisal District

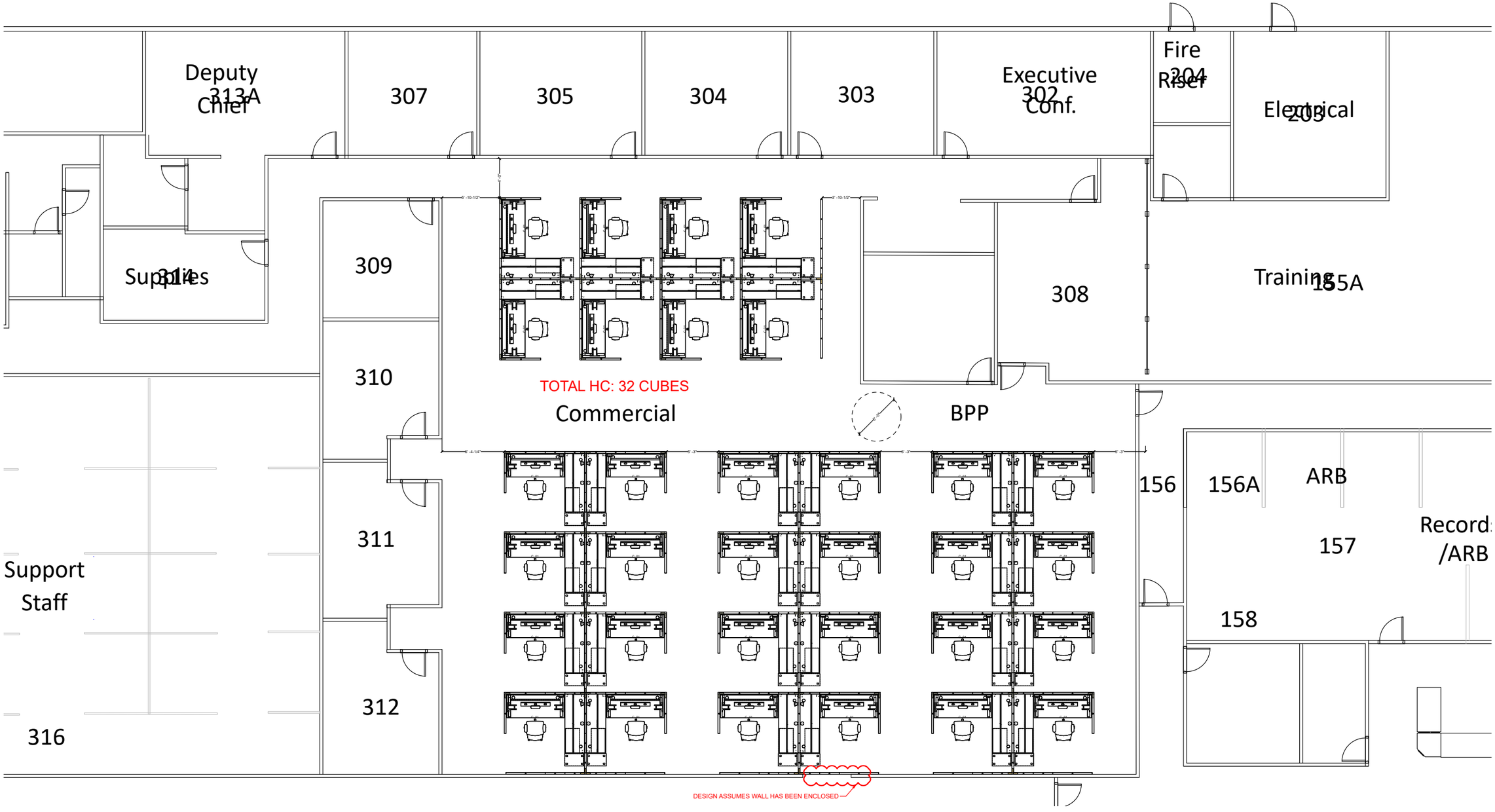
Floor Plan & Renderings 03/10/2026

INDECO AS PROMISED

Indeco
K-12 Done Right

Overall Floor Plan

Commercial & BPP



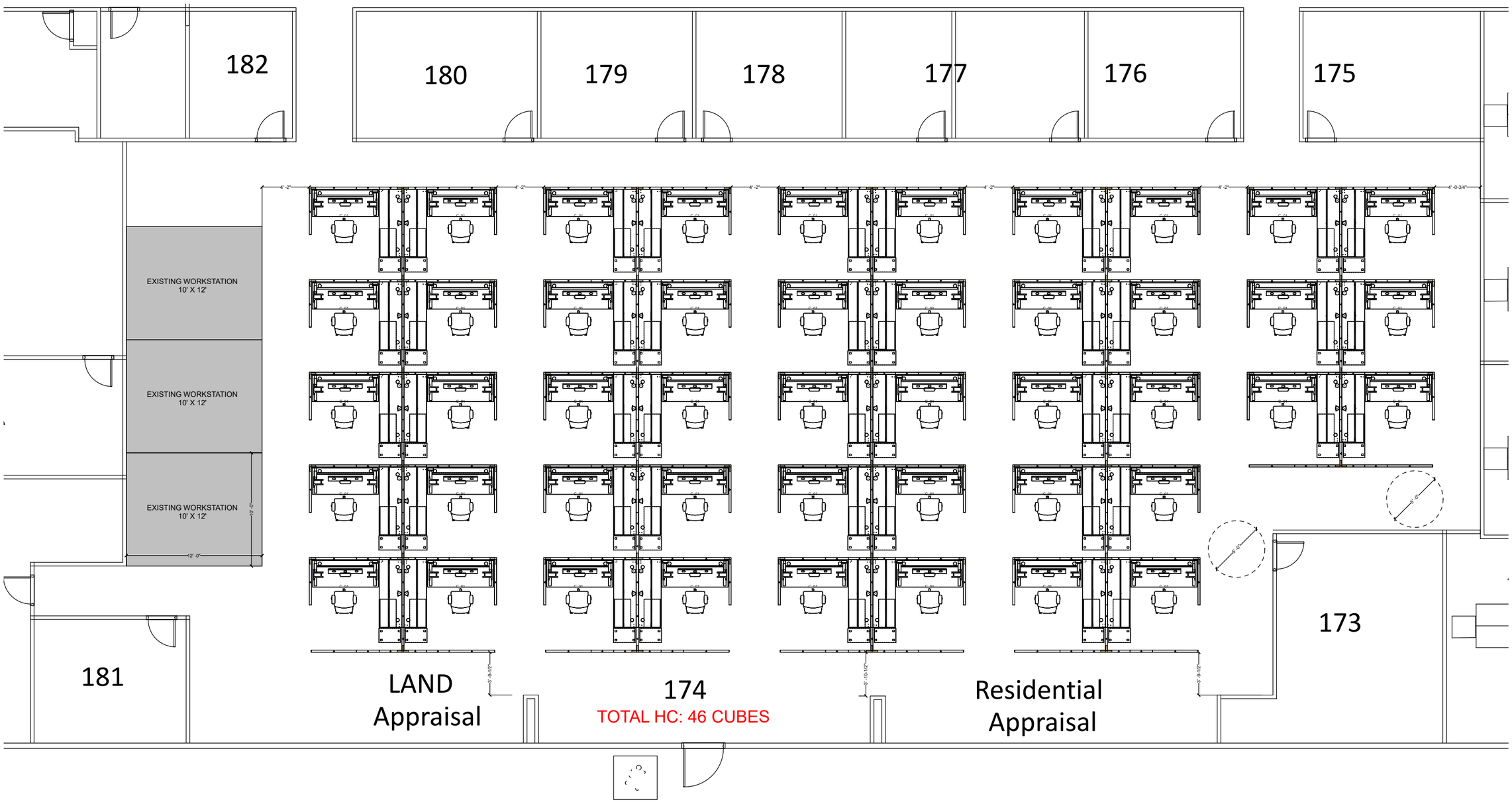
INDECO AS PROMISED

Indeco

K-12 Done Right

Overall Floor Plan

Land & Residential



INDECO AS PROMISED

Indeco

K-12 Done Right

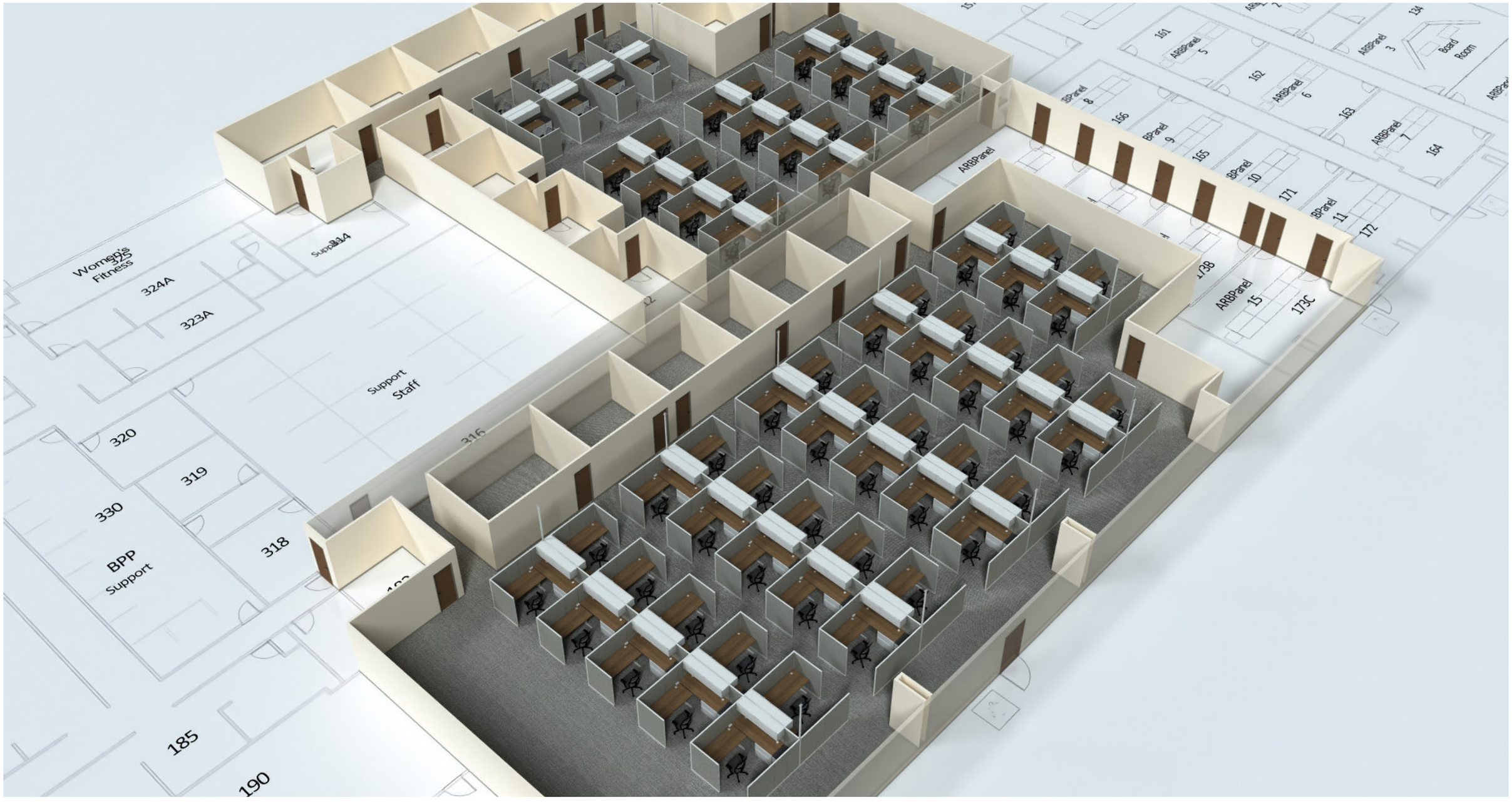
Rendering

Cubicle



Rendering

Overall



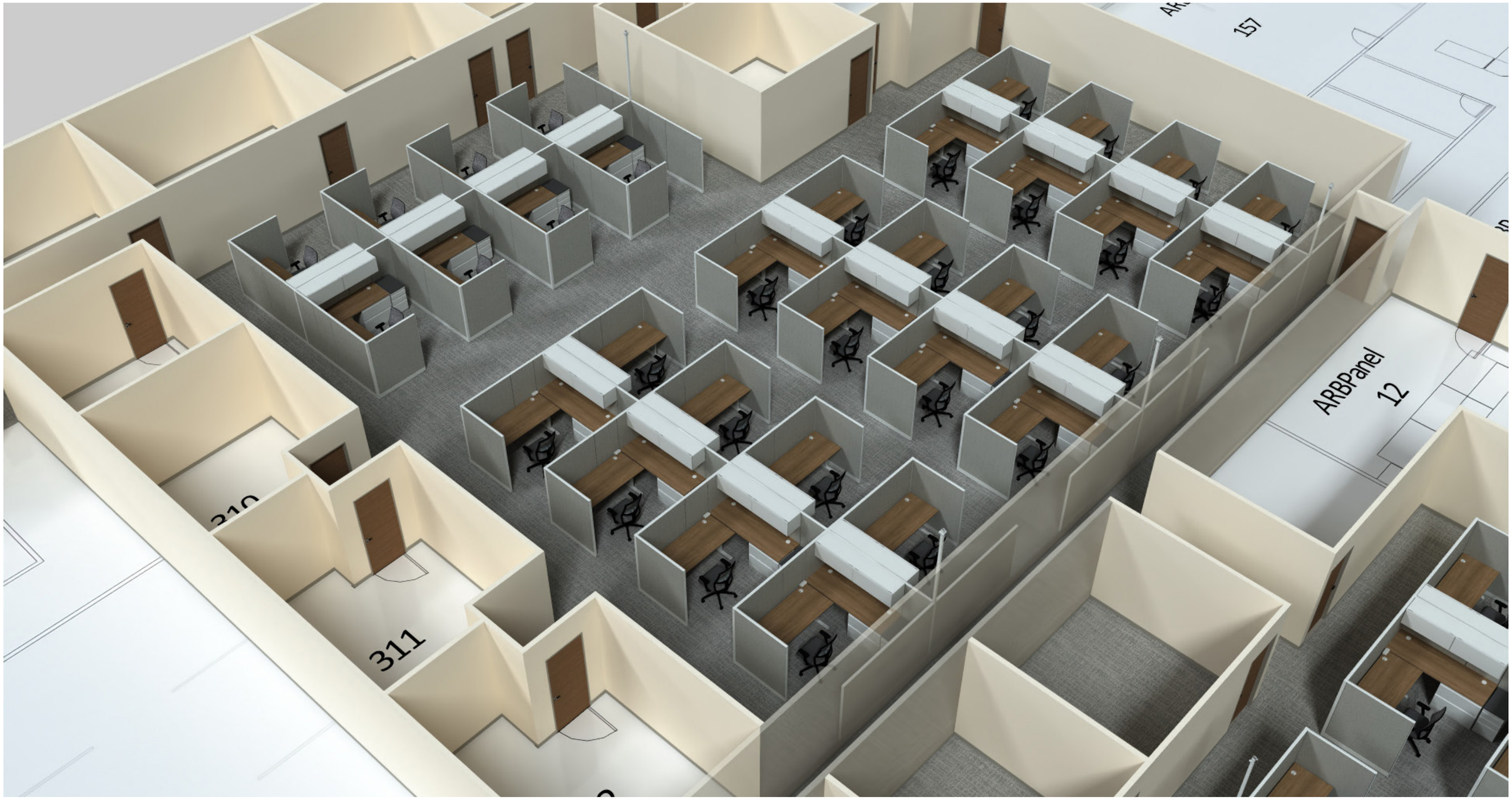
INDECO AS PROMISED

Indeco

K-12 Done Right

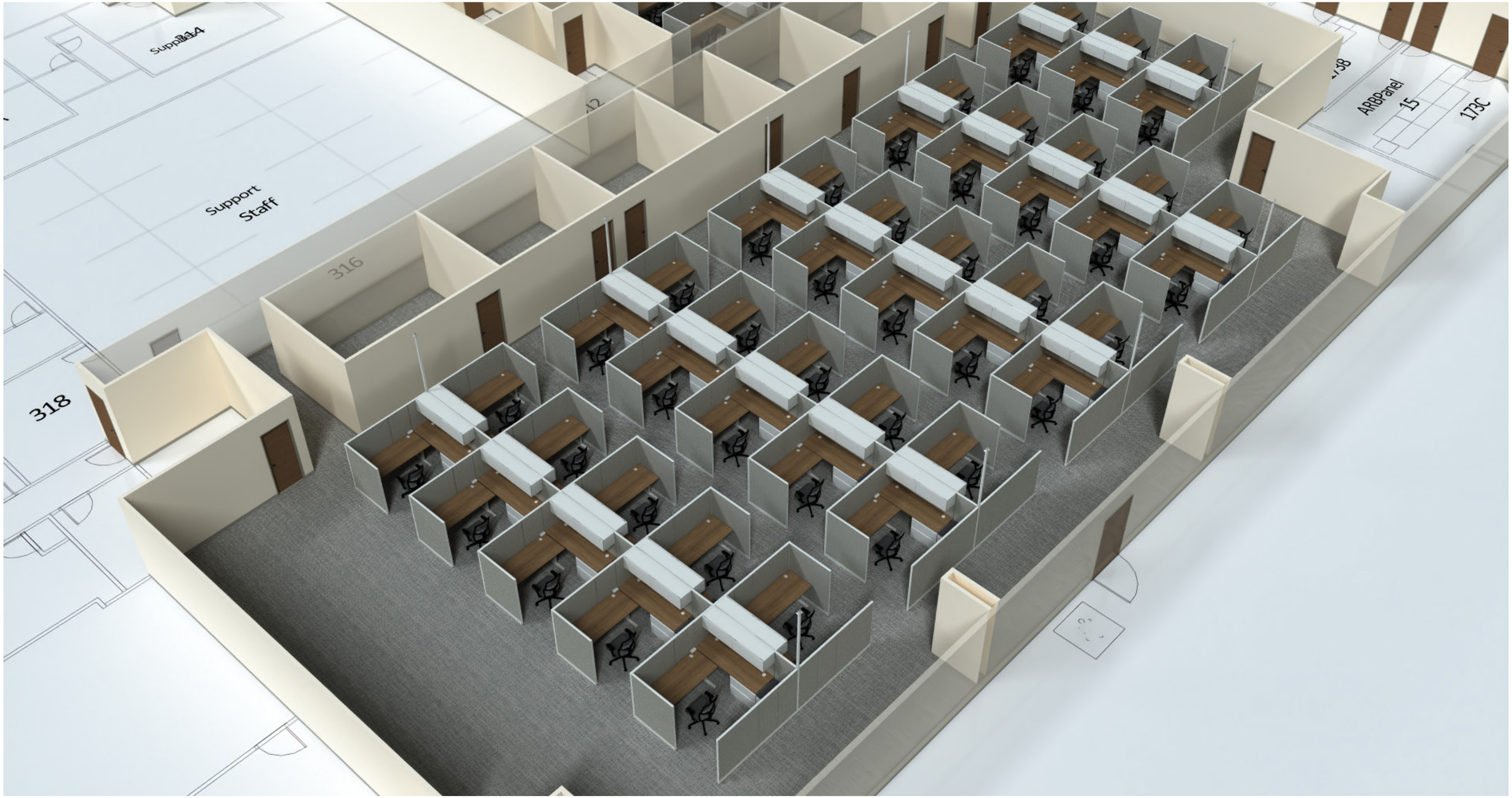
Rendering

Commercial & BPP



Rendering

Land & Residential



INDECO AS PROMISED

Indeco

K-12 Done Right

One Source Commercial Flooring, LLC is not responsible for determining if there are concrete sealers or concrete curing compounds, for determining the slab thickness, for determining if there is an intact vapor retarder correctly in place, for determining if there is hydrostatic pressure present in the concrete, or if there are any hazardous or dangerous substances either concealed or exposed on the jobsite. This information must be provided to One Source via written notice from the owner, architect, or general contractor for the project prior to work commencement.

RH testing in concrete can take place once the building is enclosed and has attained service conditions via permanent powered HVAC units in accordance with ASTM F-2170.

Project Qualifications:

Credit review and approval.
Payment Terms NET 30.
Requested install areas are at service conditions with permanent powered HVAC heating / cooling units 1 week prior to install.
Communicated tax status for project.
Material deposits required for all special order manufactured items.
Jobsite must have water and electricity access.
Signed proposal required prior to material ordering or installation.
Any requested work outside of proposal scope will require written change order prior to material ordering or installation.
Any retention to be returned 30 days after scope completion.
Payment & performance bond costs will add 2.5% to proposal amount.
Proposal is valid for 30 days.
Moisture testing will follow ASTM 2170 requiring building to be at service conditions prior to testing.
All installation to be performed during regular business hours M-F 7:00am-5pm. After-Hours, weekend, and overtime hours are not included in proposal.

Project Exclusions:

Compisite cleanup.
Expansion joint filler and EJ cover removal/replacement.
Floor protection.
Moisture remediation and/or chemical abatement.
Onsite storage units.
Labor for overtime, after-hours, holiday or weekend work.
Floor or wall leveling.
Floor or wall grinding.
Backer-board or similar installation.
Wood flooring and wood base.
Furniture and equipment moving.
Plumbing water pressure/waterproof testing.
Hydrostatic pressure testing.
Testing to determine adhesive compatibility with concrete curing compounds. Full-time onsite supervision.
Concrete slurry control.
Adhesive sanding and scraping removal.
Calking to dissimilar surfaces.

MATERIALS TARIFF CONTINGENCY QUALIFICATION
As a result of the well-publicized trade dispute between the United States government and several other countries, substantial tariffs on manufactured goods and materials have been imposed, and additional tariffs may be imposed in the future. One Source Commercial Flooring, LLC qualifies the pricing contained in this quotation is accurate as of the date of submission. One Source Commercial Flooring, LLC reserves the right to modify its price, be entitled to additional cost for material or withdraw its bid if not compensated, in the event of a vendor price increase due to tariffs or if subsequent government action yields a material increase in the price of required materials or serves to interrupt the supply of required materials.

One Source Commercial Flooring, LLC will furnish, deliver, and install the included materials in accordance with all transmitted plans, specifications, and general project conditions for the scope of work outlined in this proposal for the listed prices. One Source will not accept any charge backs related to damage or cleaning without first receiving written notice advising the explanation of the nature and related costs AND allowing One Source the option to discuss the charge back with the customer and time to make agreed upon corrections. Site conditions must be maintained before, during, and after installation per manufacturers written requirements and industry standards.

Material safety data sheets and installation requirements provided upon request. All floor and wall substrates have been inspected by the customer and have met specifications and industry requirements for tolerances prior to One Source being released or scheduled for installation. Areas have been broom swept, cleared out, and substrates free of foreign contaminants. Adequate lighting is provided to ensure quality installation.

BACK TO AGENDA

ELECTRICAL CONTRACTORS

LIC# TECL 17024
"REGULATED BY THE TEXAS DEPARTMENT OF LICENSING AND REGULATION
P.O. BOX 12157 AUSTIN TX 78711
1-800-803-9202
Website: www.tdlr.texas.gov"

DATE: MAY 28, 2026

PROPOSAL

TO:	**COLLIN COUNTY APPRAISAL DISTRICT 250 ELDORADO PKWY MCKINNEY TX, 75069**

ATTN:	**ROBERT WOOD 469-742-9268**

RE:	**CUBICAL REWORK POWER AT 250 ELDORADO PKWY MCKINNEY TX 75069**

FURNISH AND INSTALL THE FOLLOWING:

8	**PROVIDE AND INSTALL NEW 120V 20A CIRCIUT FOR CUBICAL POWER**
4	**PROVIDE AND INSTALL NEW POWER POLES AS NEEDED**
LOT	**DISCONNECT EXISTING POWER FROM CUBICALS**
10	**REMOVE/RELOCATE EXISTING POWER POLES TO NEW FURNITURE LAY OUT**

AMOUNT	**$ 13,760.00**
SALES TAX	**NA**
TOTAL	**$ 13,760.00**

BACK TO AGENDA

EXCLUSIONS:

OVERTIME
CITY PERMIT
FIRE ALARM WORK OF ANY TYPE
PROVIDING OR INSTALLING A/V BACK BOXES
ROUGH-IN WALLS IN TYPE EMT
SECURITY ALARM WORK OF ANY TYPE
RESCUE ASSISTANCE WORK OF ANY TYPE
SMOKE REMOVAL FAN WORK OF ANY TYPE
LOW VOLTAGE CONTROL WIRING
TELEPHONE/DATA/TV CABLE WIRING
ENGINEERING, ENGINEER'S STAMPS, OR DRAWINGS OF ANY TYPE
X-RAY OR ANY TYPE OF SCANNING OF FLOOR
CONCRETE WORK OF ANY TYPE
SOIL AND CONCRETE REMOVAL
TRASH HAUL OFF OR DUMPSTER RENTAL
ENERGY CODE LIGHTING COMPLIANCE
WARRANTY FOR ANY OMISSIONS OR ERRORS MADE BY OTHERS ON BID SET OF DRAWINGS, SPECIFICATIONS, AND ADDENDUMS
LOCATION, MOVING, OR SETTING OF ANY TENANT EQUIPMENT
SPECIAL OUTLETS, STARTERS, OR DISCONNECTS FOR TENANT EQUIPMENT
FURNISHING, MARKING, AND INSTALLATION OF ANY CEILING WIRE FOR ANY PURPOSE
PROVIDING OR INSTALLING ADDITIONAL SUB-PANELS
INSTALLIATION OF TENTANT EQUIPMENT (LINE VOLTAGE TO DISCONNECT ONLY)
UPGRADE OR REVISION TO BUILDING SERVICE
BONDS OF ANY TYPE

NOTES:

1. **EXISTING CONDITIONS ARE PRICED "AS IS" AND ANY UPGRADE OR REPAIR WILL BE A CHANGE ORDER TO THIS PROPOSAL.**
2. **NO SPECIAL PROVISIONS FOR "ADA" ARE INCLUDED IN THIS PROPOSAL.**
3. **THIS PROPOSAL IS CONDITIONAL UPON THE EXECUTION OF A WRITTEN SUBCONTRACTOR'S AGREEMENT ACCEPTABLE BY THE PARTIES HERETO.**
4. **THIS PRICE REFLECTS QUANTITIES OR SCOPE LISTED ABOVE, AND ANY DEVIATIONS SHALL BE BILLED ON A COST PLUS BASIS.**
5. **THIS PROPOSAL IS SUBJECT TO THE APPROVAL OF ALL GOVERNING AUTHORITIES AND ANY REVISIONS OR ADDITIONS ABOVE THAT LISTED ABOVE OR REQUIRED IN THE GOVERNING CODES WILL BE A CHANGE ORDER TO THIS PROPOSAL.**
6. **ANY AND ALL POWER COMPANY CHARGES FROM THE COMPETITIVE RETAILER (CR), TXU/ONCOR, OR ELECTRIC RELIABILITY COUNCIL OF TEXAS (ERCOT)**

BACK TO AGENDA

INCLUDING ANY COST FOR METERING EQUIPMENT WILL BE PASSED THROUGH AS A CHANGE ORDER TO THIS PROJECT.

7. **INTEX ELECTRICAL CONTRACTORS RESERVES THE RIGHT TO ALL ELECTRICAL SALVAGE DURING DEMOLITION.**
8. **THIS PROPOSAL IS VALID FOR 7 DAYS AND IS SUBJECT TO PRICE INCREASE.**

IF YOU HAVE ANY QUESTIONS, PLEASE FEEL FREE TO CALL.

SINCERELY,

TIM TRAMMELL
469-395-4405

ACCEPTED_____

DATE_____

11981 CLASSIC LANE–FORNEY, TEXAS–75126-(972) 288-8041 FAX (972) 288-7206

G.8.
Receive recommendation and vote on adopting a Resolution under 41.12 of the Property Tax Code, allowing the Appraisal Review Board to approve the Appraisal Records with 10% of protests not determined.

June 25, 2026

Collin Central Appraisal District

BOARD OF DIRECTORS

Richard Grady, Chairman
Scott Grigg, Tax Assessor
Alvin Benton
Jason Ross
Sumbel Zeb
Randal Shinn, Secretary
Doug Bender
Andrew Cook
Veronica Yost

CHIEF APPRAISER

Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2026-1155

The Collin Central Appraisal District Board of Directors met in open session on June 25, 2026. The Board, with a quorum present, by a vote of _____ (for) and _____ (against) adopted the following resolution:

"Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts a Resolution pursuant to Section 41.12 of the Property Tax Code, as set forth on the following page, to enable the Appraisal Review Board to approve the 2026 Appraisal Records when 10%, or less, of appraised value remains under protest."

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this _____ day of _____, 2026.

_____
Richard Grady, Chairman

(and/or)

_____
Randal Shinn, Secretary

COLLIN CENTRAL APPRAISAL DISTRICT

RESOLUTION 2026-1155

A RESOLUTION AUTHORIZING ARB APPROVAL OF APPRAISAL RECORDS UNDER SECTION 41.12(c) (2) OF THE PROPERTY TAX CODE

WHEREAS, on or before July 20, 2026 the Collin County Appraisal Review Board (ARB) is required to approve the appraisal records for Collin County, Texas for the tax year 2026; and

WHEREAS, the ARB must have completed hearing substantially all timely filed protests and may not approve the records on that date if the sum of the appraised values, as determined by the Chief Appraiser, on which a protest has been filed, but not determined, exceeds more than five percent (5%) of the total appraised value of all other taxable properties in Collin County; and,

WHEREAS, due to the volume of protests filed for tax year 2026 and the potential inability the ARB hear all filed protests on or before July 20, 2026 to meet the five percent (5%) threshold required for the ARB to timely approve the appraisal record; and,

WHEREAS, the Texas Property Tax Code allows the Board of Directors of an appraisal district in counties with a population of at least one million residents to provide that the ARB may approve the appraisal records if the sum of the appraised values, as determined by the Chief Appraiser, of all properties on which a protest has been file, but not determined, does not exceed ten percent (10%) of the total appraised values of all the properties in the county; and,

NOW, THEREFORE, BE IT RESOLVED BY THE COLLIN COUNTY CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS:

1. Due to the possible inability of the ARB to schedule and resolve substantially all of the timely filed protests for tax year 2026 in order to meet the five percent (5%) threshold of unresolved protests required by Section 41.12(b) of the Property Tax Code it is in the best interest of the District to provide that the ARB may approve the records of the Collin County Central Appraisal District if the unresolved protests are less than ten percent (10%) as set forth in Section 41.12 (c)(2) of the Code.
2. The Collin County ARB is hereby authorized to approve the appraisal records for Collin County, Texas for the tax year 2026 provided that the sum of the appraised values, as determined by the Chief Appraiser, of all properties on which a protest has been filed but not determined does not exceed ten percent (10%) of the total appraised value of all other taxable properties in the County.

RESOLVED BY THE BOARD OF DIRECTORS OF THE COLLIN COUNTY CENTRAL APPRAISAL DISTRICT ON THIS 25th DAY OF JUNE 2026.

_____ _____

Secretary **Chairman**

BACK TO AGENDA

G.9.
Discuss and vote on requesting audit firm engagement letter.

June 25, 2026

Collin Central Appraisal District

June 18, 2026

TO: Board of Directors

FROM: Brian Swanson, Assistant Chief Appraiser

RE: Discuss and vote on requesting audit firm engagement letter

Per the Texas Property Tax Code (TPTC) Section 6.063 (c) the Collin Central Appraisal District (CCAD) Board of Directors is required to contract with a firm to conduct the annual audit:

> (a) At least once each year, the board of directors of an appraisal district shall have prepared an audit of its affairs by an independent certified public accountant or a firm of independent certified public accountants.

At the April 23, 2026 regular Board of Directors meeting, your required annual financial audit for 2025 was presented by Vail & Park, P.C. (Vail). The audit was delivered timely to the Board and Vail was complimentary of the time spent with staff to conduct the audit. A request made by this Board in 2024 was that field managers rotate every two years, and we will ensure that is addressed in the engagement letter. There was a new group of field managers that performed the 2025 audit so they should have one more year of review before being rotated out. Starting the process now ensures that we are on the schedule early and avoid unnecessary delays.

Our recommendation is to engage Vail for the 2026 financial audit and bring an engagement letter to this Board for consideration at the August 2026 regular meeting.

BACK TO AGENDA

G.10.
Presentation and vote on TrueRoll contract.

June 25, 2026

Collin Central Appraisal District

2026 TrueRoll Homestead Monitoring Platform Services

Executive Summary

June 15, 2026

Collin Central Appraisal District seeks approval to renew a three-year price-lock agreement with TrueRoll for homestead monitoring services and to implement their deed processing module beginning October 2026 via the SHI/Sourcewell cooperative purchasing contract (121923-SHI).

Senate Bill 1801 (2023) requires appraisal districts to audit residence homestead exemptions at least once every five years. This requirement is part of the State's MAP review standards and is critical to ensuring accuracy, compliance, and fraud prevention across the appraisal roll. TrueRoll has proven to be a strong partner over the past three years by providing continuous monitoring, exceeding the statutory five-year requirement. We are excited to see new functionality due to CAMA API integration across multiple of their current service offerings. After staff usage reviews and product demonstrations, the below service and spending changes are recommended to also include deed processing for multi-department workflow:

2026 Current			***Notes***
Item	Term (Months)	Current Costs	
TrueRoll - Mon - Vett	12	$169,500	*3-year price lock ending established in 2023*
TrueRoll - DHS - ARBP	4.5	$8,500	*Added late in 2026, ends at October term, proposed annual cost of $22,500*
JustAppraised - Deed	12	$94,500	*5% annual increase trend will be $99,500*
		$272,500	
2027 Proposed			
Item	Term (Months)	Current Costs	
TrueRoll - Mon - Vett - DHS - ARBP - DEED	12	**$309,999**	*All services, fully integrated with HGO (CAMA software)*
	Line Item 5770 Increase:	**$37,499**	

The annual cost of **$310,000 is fully funded in the 2026 approved budget and included in the 2027 proposed budget under 5770 – Computer Software Licensing and Subscriptions**. The attached SHI/Sourcewell quote confirms a three-year price lock and includes a non-appropriation clause, ensuring no future board obligation. This procurement follows our Board approved purchasing policy which points to the property tax code section 271, regarding cooperative purchasing programs:

> *Sec. 271.102. COOPERATIVE PURCHASING PROGRAM PARTICIPATION. (a) A local government may participate in a cooperative purchasing program with another local government of this state or another state or with a local cooperative organization of this state or another state…*
>
> *(c) A local government that purchases goods or services under this subchapter satisfies any state law requiring the local government to seek competitive bids for the purchase of the goods or services…*

Thank you for your consideration. Please feel free to reach out with any questions regarding the TrueRoll platform or its integrations.

Ryan Matthews
Deputy Chief Appraiser – Technology

BACK TO AGENDA

Pricing Proposal
Quotation #: 27623389
Created On: 6/9/2026
Valid Until: 10/26/2026

TX-Collin Central Appraisal District

Jason Harris
250 W. Eldorado Parkway
McKinney, Texas 75069
United States
Phone: (469) 742-9241
Email: Jason.Harris@cadcollin.org

Inside Sales Executive

Bryan Kicinski
Phone: 7325071359
Email: bryan_kicinski@shi.com

All Prices are in US Dollar (USD)

	Product	Qty	Your Price	Total
1	TrueRoll Bundle - MAPS Compliance Self Service (Proactive Monitoring), Application Vetter, Property Transfer Automation (Deed Transfers), Digital Homestead Form. ARB Document Portal TrueRoll - Part#: NPN-TRUER-BUNDL-A Contract Name: Sourcewell- Technology Products & Solutions Contract #: 121923-SHI Coverage Term: 10/26/2026 - 10/25/2027 **Note:** ESD Renewal - Year 1	1	$309,999.00	$309,999.00
2	TrueRoll Bundle - MAPS Compliance Self Service (Proactive Monitoring), Application Vetter, Property Transfer Automation (Deed Transfers), Digital Homestead Form. ARB Document Portal TrueRoll - Part#: NPN-TRUER-BUNDL-A Contract Name: Sourcewell- Technology Products & Solutions Contract #: 121923-SHI Coverage Term: 10/26/2027 - 10/25/2028 **Note:** ESD Renewal - Year 2	1	$309,999.00	$309,999.00
3	TrueRoll Bundle - MAPS Compliance Self Service (Proactive Monitoring), Application Vetter, Property Transfer Automation (Deed Transfers), Digital Homestead Form. ARB Document Portal TrueRoll - Part#: NPN-TRUER-BUNDL-A Contract Name: Sourcewell- Technology Products & Solutions Contract #: 121923-SHI Coverage Term: 10/26/2028 - 10/25/2029 **Note:** ESD Renewal - Year 3	1	$309,999.00	$309,999.00

Total $929,997.00

Additional Comments

BACK TO AGENDA

Thank you for choosing SHI-GS! The pricing offered on this quote proposal is valid through the expiration date set above. To ensure the best level of service, please provide End User Name, Phone Number, Email Address and applicable Contract Number when submitting a Purchase Order.

Each line item includes:

MAPS Compliance Self Service (Proactive Monitoring)
Application Vetter
Property Transfer Automation (Deed Transfers)
Digital Homestead Form
ARB Document Portal

Year 1: 10/26/2026 - 10/25/2027 - $309,999.00
Year 2: 10/26/2027 - 10/25/2028 - $309,999.00
Year 3: 10/26/2028 - 10/25/2029 - $309,999.00

Non-Appropriation of Funds The parties acknowledge that this contract is a commitment of the Customer's current revenues only. If the Customer’s governing body fails to appropriate funds for the payment of its obligations hereunder for any subsequent fiscal year, this contract is terminated as of the last date of the then-current fiscal year of the Customer.

SHI Government Solutions, Inc. is 100% Minority Owned, Woman Owned Business.
TAX ID# 22-3695478; DUNS# 14-724-3096

The products offered under this proposal are resold in accordance with the terms and conditions of the Contract referenced under that applicable line item.

BACK TO AGENDA

G.11.
Discuss and vote on changing the Board of Directors meeting time, tabled from May 2026 meeting.

June 25, 2026

BACK TO AGENDA

G.12.
Discussion regarding a possible board of director attorney.

June 25, 2026

BACK TO AGENDA

H.1.
Taxpayer Liaison Officer Report

June 25, 2026

Collin Central Appraisal District
Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE:6/25/2026

1. During the month, we received 88 customer service survey cards. Of the 440 total response fields, 427 were marked Excellent, 0 Satisfactory, 1 Needs Improvement, 10 Unsatisfactory, and 2 were left blank.
2. We had 4 complaints and inquiries filed in May.
    - A new resident moved here from Oklahoma and wanted to continue her veteran's surviving spouse homestead benefits but was denied because she was not a resident of Texas when her husband passed away. Our Customer Service Department looked into the matter further and obtained a ruling from the Veterans Services Department that allowed us to continue the benefits.
    - Mr. Grigg sent us a protest pertaining to BPP on a roofing company. The BPP appraisal staff reviewed the matter and came to an agreement with the taxpayer.
    - We also received 2 late requests for protest hearings. We instructed both taxpayers to file a "Good Cause Request" by mail or in person with supporting evidence to the ARB.

Collin Central Appraisal District
Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly TDLR Status Report

DATE: 6.25.2026

There are no open TDLR complaints as of this date.

www.collincad.org

250 Eldorado Pkwy
McKinney, Texas 75069

Metro 469-742-9200
Toll-Free 866-467-1110

Admin Fax 469-742-9209
Appraisal Fax 469-742-9205